

Complete all sections on the form. See page 3 for instructions.

Legal name: _____

Doing business as: _____

Current mailing address: _____

City: _____ State: _____ ZIP: _____

Social Security Number: _____ Federal Employer Identification Number: _____

Sales or use tax permit number (if any): _____ County number: _____

Check the box corresponding to the type of refund you are claiming.

Retail Sales Tax

Construction Equipment Excise Tax

Retailer's Use Tax

Water Service Excise Tax

Local Option Sales Tax (Complete schedule on page 2)

Rack Shelving / Conveyor

Biodiesel Production

Automobile Rental Tax

State Hotel/Motel Excise Tax

Consumer's Use Tax (non-permit holders only)

Local Hotel/Motel Tax

Vehicle One-Time Registration Fee (Vehicle Identification Number (VIN): _____)

Claim Period from _____ **to** _____. Break down claim period by quarters. Include additional sheets if necessary.

Tax Period	Original Iowa Tax Paid (no local option sales tax)	Corrected Amount	Tax to be Refunded

1. Tax to be refunded subtotal _____

2. Total local option sales tax (see schedule on page 2) _____

3. Total tax refund due: Add lines 1 and 2..... _____

Reason for refund request: Explain in detail the reason(s) a refund is due, including applicable Code section and rule references. Include additional sheets, if necessary.

Local option sales tax schedule **Claim period: from** _____ **to** _____

Break down the claim period by quarters. Include additional sheets, if needed. Break down each tax period by county. Enter the "TOTAL" local option sales tax to be refunded from this page on line 2, page one.

Tax Period	County Number in Which Tax was Paid	Original Tax Paid	Corrected Amount	Local Option Sales Tax to be Refunded

Total (Enter on Line 2, page 1): _____

The IA 843 should be the first page of a submitted claim, with all supporting documentation behind. See instructions for supporting documentation requirements.

Check this box if you agree to have your refund claim reviewed utilizing a statistical sampling method:
 More information about statistical sampling in auditing can be found on our website.

I, the undersigned, declare under penalty of perjury or false certificate, that I have examined this claim, including all accompanying schedules, documentation, and statements, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Date: _____

Print Name: _____ Title (if business): _____

Phone number: _____

Iowa County names and numbers:

County Name	Co. No.
ADAIR	01
ADAMS	02
ALLAMAKEE	03
APPANOOSE	04
AUDUBON	05
BENTON	06
BLACK HAWK	07
BOONE	08
BREMER	09
BUCHANAN	10
BUENA VISTA	11
BUTLER	12
CALHOUN	13
CARROLL	14
CASS	15
CEDAR	16
CERRO GORDO	17
CHEROKEE	18
CHICKASAW	19
CLARKE	20
CLAY	21
CLAYTON	22
CLINTON	23
CRAWFORD	24
DALLAS	25

County Name	Co. No.
DAVIS	26
DECATUR	27
DELAWARE	28
DES MOINES	29
DICKINSON	30
DUBUQUE	31
EMMET	32
FAYETTE	33
FLOYD	34
FRANKLIN	35
FREMONT	36
GREENE	37
GRUNDY	38
GUTHRIE	39
HAMILTON	40
HANCOCK	41
HARDIN	42
HARRISON	43
HENRY	44
HOWARD	45
HUMBOLDT	46
IDA	47
IOWA	48
JACKSON	49
JASPER	50

County Name	Co. No.
JEFFERSON	51
JOHNSON	52
JONES	53
KEOKUK	54
KOSSUTH	55
LEE	56
LINN	57
LOUISA	58
LUCAS	59
LYON	60
MADISON	61
MAHASKA	62
MARION	63
MARSHALL	64
MILLS	65
MITCHELL	66
MONONA	67
MONROE	68
MONTGOMERY	69
MUSCATINE	70
O'BRIEN	71
OSCEOLA	72
PAGE	73
PALO ALTO	74
PLYMOUTH	75

County Name	Co. No.
POCAHONTAS	76
POLK	77
POTTAWATTAMIE	78
POWESHIEK	79
RINGGOLD	80
SAC	81
SCOTT	82
SHELBY	83
SIoux	84
STORY	85
TAMA	86
TAYLOR	87
UNION	88
VAN BUREN	89
WAPELLO	90
WARREN	91
WASHINGTON	92
WAYNE	93
WEBSTER	94
WINNEBAGO	95
WINNESHIEK	96
WOODBURY	97
WORTH	98
WRIGHT	99

Instructions

Note: If this is a correction for a previously filed return under a consumer use tax permit, you need to file an amended return.

Who may file:

This form may be filed to claim a refund related to retail sales, retailer's use, consumer's use, water service excise, vehicle one-time registration fee, local option sales, local hotel/motel, automobile rental, state hotel/motel, construction equipment excise, biodiesel production, or rack shelving/conveyor.

The IA 843 may not be used to claim a refund of withholding. Employers must file an amended withholding quarterly return to claim a withholding tax refund.

Individuals must file IA 1040 or IA 1040X, as appropriate, to request a refund of Iowa income tax withheld.

All claims must include a sales or use tax permit number, if applicable.

Individuals: Must provide your Social Security Number.

Sole proprietors: Must provide a Social Security Number and a Federal Employer Identification Number, if applicable.

Partnerships and Corporations: Must provide your Federal Employer Identification Number.

Who must sign:

If a claim is filed for a corporation, the claim must be signed either by an officer or by other authorized representative of the corporation. If an attorney or agent is filing the claim on behalf of the claimant, a power of attorney (original) authorizing the attorney or agent to sign must be submitted with the claim. A power of attorney should clearly identify who is to receive the refund check and where it should be mailed.

Supporting documentation required:

Retail Sales Tax, Retailer's Use Tax, Consumer's Use Tax, Water Service Excise, Local Hotel/Motel Tax, State Hotel/Motel Tax, Construction Equipment Excise Tax, and Automobile Rental Tax: provide copies of the invoices, exemption certificates, credit memos, and any other supporting documentation applicable.

Vehicle one-time registration fee: Provide copies of the original bill of sale, the title, the registration showing the fee was paid, and any additional supporting information. Note: The vehicle identification number (VIN) must be entered on the first page of this claim.

Local option sales tax: Provide copies of all invoices verifying that local option sales tax has been paid.

Biodiesel production: Provide the number of biodiesel gallons produced during each quarter.

Rack shelving/conveyor: Provide a tax credit certificate.

Fuel used in processing and implements of husbandry: Provide a processing vs. non-processing energy study to determine the exempt percentage, copies of all invoices, and a schedule of energy used. Explain how the equipment using the fuel is used in this processing, and describe the tangible personal property to be sold at retail.

Farm and processing machinery and equipment: Provide copies of the invoices. Explain how each item is used directly and primarily in agricultural production or in processing.

Computers and computer peripherals: Provide copies of all invoices. Explain how they are used in processing or storing data and describe your type of business or occupation.

Where is my sales/use refund?

Call 515-725-1104

Questions?

Phone: 515-281-3114 or 800-367-3388
8 a.m. – 4:30 p.m. CT

Email: idr@iowa.gov

Mail to: Compliance Services
Iowa Department of Revenue
PO Box 10456
Des Moines, IA 50306-0456