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Save time, file returns and pay online at <u>tax.iowa.gov</u>. Questions? idr@iowa.gov, 515-281-3114 / 800-367-3388 To use this form, please print front and back. Use black or blue ink only. You must file even if you had no activity. If you have no sales or surcharge activity to report, put zeroes on lines 1 and 12.

# **Exemption worksheet**

	Interstate commerce. Sales where delivery occurred outside Iowa\$		
b.	New construction. Sales of services performed on or in connection with new construction,		
c.	reconstruction, alteration, expansion, or remodeling of a building or structure		
	qualifying items directly and primarily used in processing by a manufacturer, or qualifying		
	computers or computer peripherals used by an insurance company, financial institution, or		
	commercial enterprise\$		
	Resale. Sales of items that will be resold\$		
	Processing. Sales of items that will be incorporated into another item for resale\$		
f.	Residential utility. Sales of metered gas, electricity, and fuel used as energy in residential		
	dwellings\$		
g.	Sales tax holiday. Qualified clothing and footwear sales made the first Friday and		
ь.	Saturday of August\$		
n.	Other. Any exempt sales made not in the previous categories. Describe briefly in the space		
:	next to "Other". A separate sheet of paper may be included. (including Government)\$		
	Total exemptions (add lines a-h)\$		
	1 surcharge schedule		
1.	Enter the total number of sales of prepaid wireless telephone minute cards, prepaid phones		
~	that include minute plans, or prepaid wireless telecommunication service in any other form.		
Ζ.	Rate. The 911 surcharge rate is \$0.51 per retail transaction; however, the retailer is		0 40
S	permitted to retain \$0.02 of each transaction\$ Total. Multiply line 1 x line 2. Enter result on line 6c\$		0.49
	ake check payable to: lowa Department of Revenue		
	hen you pay by check, you authorize the Department of Revenue to convert your check to a one ectronic banking transaction.	-time	

Mail to: Sales/Use Tax Processing, Iowa Department of Revenue, PO Box 10412, Des Moines, IA 50306-0412

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this return, and, to the best of my knowledge and belief, it is true, correct, and complete.

 Signature:
 Phone:
 Date:

Permit	
Period (MMDDYY)	

PART 1	
1. Gross sales	.00
2. Goods consumed	.00
3. Total (add lines 1 & 2)	.00
4. Total from exemptions worksheet	.00
5. Taxable amount (line 3 minus line 4)	.00
6a. State sales tax (6% (.06) of line 5)	.00
6b. Total local option sales tax (part 2)	.00
6c. Total 911 surcharge (if applicable)	.00
7. Total tax & surcharge (add lines 6a-6c)	.00
8. Deposits/overpayment credits	.00
9. Balance (line 7 minus line 8)	.00
0. Penalty (if applicable)	.00
1. Interest (if applicable, see instructions)	.00
2. Total amount due (add lines 9 – 11)	.00



### PART 1

## Iowa Sales/Retailer's Use Tax and Surcharge Return Instructions, page 2

**Line 1:** Gross sales. Enter your total gross sales for the entire period. Do not include the tax collected on taxable sales.

Line 2: Goods consumed. Enter your total goods consumed for the entire period. Goods consumed are items that you originally purchased tax free for direct resale or for incorporation into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier.

**Line 4:** Exemptions. Enter your total exemptions for the entire period as calculated on line I of the exemption worksheet.

**Line 6b:** Total Local option sales tax. Enter the total amount of local option sales tax from Part 2.

**Line 8:** Deposits and overpayment c redits. If you made deposits prior to filing this return, and/or if you overpaid on a previous return and had that amount credited to this return, enter it here.

### Line 10: Penalties

Failure to timely file a return: If the return is filed after the original due date and less than 90% of the correct amount of tax was paid by the original due date, multiply the unpaid tax by 5% (.05) and enter that amount on line 10. This penalty is in addition to any penalty for failure to timely pay the tax due, as described below. If you are subject to both penalties, add this penalty amount to the amount calculated below and enter the sum on line 10.

Failure to timely pay the tax due: A penalty of 5% must be added to the tax due if less than 90% of the correct amount of tax was paid by the original due date of the return. Multiply the unpaid tax by 5% (.05) and enter that amount on line 10. This penalty is in addition to any penalty for failure to timely file, as described above. If you are subject to both penalties, add this penalty amount to the amount calculated above and enter the sum on line 10.

Audit or examination deficiency: A penalty of 5% will be added to the unpaid tax if the Department discovers an underpayment during an audit or examination.

Fraud: A penalty of 75% will be added to the fraudulent claim or unpaid tax for fraudulent claims or willful failure to file a return.

Waivers: Penalties can be waived under limited circumstances, as described in Iowa Code section 421.27. Complete and submit a Penalty Waiver Request form (78-629) to request a penalty be waived.

**Line 11:** Interest. Any fraction of a month is considered as a whole month. Interest accrues on the unpaid tax from the due date of the return. Check tax.iowa.gov for rates. Interest cannot be waived.

#### PART 2

Enter the taxable sales subject to local option sales tax by county(s). Not all counties and cities have local option tax. To check our local option lists, visit tax.iowa.gov.

COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION	COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION	COUNTY NAME	Co. No.	TAXABLE SALES LOCAL OPTION
Adair	01		Fremont	36		O'Brien	71	
Adams	02		Greene	37		Osceola	72	
Allamakee	03		Grundy	38		Page	73	
Appanoose	04		Guthrie	39		Palo Alto	74	
Audubon	05		Hamilton	40		Plymouth	75	
Benton	06		Hancock	41		Pocahontas	76	
Black Hawk	07		Hardin	42		Polk	77	
Boone	08		Harrison	43		Pottawattamie	78	
Bremer	09		Henry	44		Poweshiek	79	
Buchanan	10		Howard	45		Ringgold	80	
Buena Vista	11		Humboldt	46		Sac	81	
Butler	12		Ida	47		Scott	82	
Calhoun	13		lowa	48		Shelby	83	
Carroll	14		Jackson	49		Sioux	84	
Cass	15		Jasper	50		Story	85	
Cedar	16		Jefferson	51		Tama	86	
Cerro Gordo	17		Johnson	52		Taylor	87	
Cherokee	18		Jones	53		Union	88	
Chickasaw	19		Keokuk	54		Van Buren	89	
Clarke	20		Kossuth	55		Wapello	90	
Clay	21		Lee	56		Warren	91	
Clayton	22		Linn	57		Washington	92	
Clinton	23		Louisa	58		Wayne	93	
Crawford	24		Lucas	59		Webster	94	
Dallas	25		Lyon	60		Winnebago	95	
Davis	26		Madison	61		Winneshiek	96	
Decatur	27		Mahaska	62		Woodbury	97	
Delaware	28		Marion	63		Worth	98	
Des Moines	29		Marshall	64		Wright	99	
Dickinson	30		Mills	65		TOTAL SALES (subje	∽t	
Dubuque	31		Mitchell	66		to local option sales ta		
Emmet	32		Monona	67				
Fayette	33		Monroe	68		TOTAL LOCAL OPTIC	ON SALE	S TAX
Floyd	34		Montgomery	69		(multiply TOTAL		
Franklin	35		Muscatine	70		SALES by0.01) ENTER ON LINE 6b, I		