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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 | | |