

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: _____

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

- Sales tax
- Local option sales tax
(Complete schedule on page 2)
- Biodiesel production
- Vehicle fee for new registration (Vehicle Identification Number (VIN): _____)
- State or local hotel and motel excise tax. County Jurisdiction: _____
- Construction equipment excise tax
- Water service excise tax
- Automobile rental excise tax

Check the box corresponding to the reason you are claiming a refund, if applicable. See the instructions for required supporting documentation.

- Rack shelving or conveyor equipment
- Wind or renewable energy
- Data center
- Farm machinery or equipment
- Manufacturing machinery or equipment
- Fuel used in processing or implements of husbandry
- Services used in new construction
- Grain bins
- Resale
- Railroad rolling stock
- Nontaxable services
- Computers or computer peripherals
- Iowa Economic Development Authority contract utilities

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.

Tax Credit Certificate Number (if applicable): _____

Claim period: From _____ to _____ .

Taxpayers may claim refunds up to three years before the date this return is filed with the Department.

Iowa tax schedule

Original Iowa tax paid (no local option sales tax)	Corrected amount	Iowa tax to be refunded

Local option sales tax schedule

Break down the claim by county. Enter the total local option sales tax to be refunded on line 2 below.

Include additional sheets, if needed.

County in which tax was paid	Original tax paid	Corrected amount	Local option sales tax to be refunded

Total (Enter on Line 2 below): _____

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 at tax.iowa.gov.

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: _____

Instructions

The completed IA 843 Refund Return should be the first page of a submitted claim, followed by all supporting documentation.

Note: If you want to request a refund for tax remitted under a sales or use tax permit, you must file an amended return.

Who may file:

This form may be filed to claim a refund related to sales, water service excise, vehicle fee for new registration, local option sales, state or local hotel and motel, automobile rental, construction equipment, or biodiesel production (motor fuel) taxes.

The IA 843 may not be used to claim a refund of withholding tax. 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.

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.

Local Hotel and Motel Jurisdiction: More information about local option jurisdictions is available at tax.iowa.gov in the Iowa Local Option Tax Information section.

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.

Provide the following required supporting documentation:

Sales tax, water service, state or local hotel and motel, construction equipment, and automobile rental: Provide copies of the invoices, exemption certificates, credit memos, and any other supporting documentation applicable.

Vehicle fee for new registration: 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: Copies of all invoices verifying that local option sales tax has been paid.

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

Rack shelving or conveyor equipment: A tax credit certificate number.

Fuel used in processing or implements of husbandry: An 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 processing or an implement of husbandry and describe the tangible personal property to be sold at retail.

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

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

Wind and renewable energy: Tax credit certificate number and copies of all invoices.

Iowa Economic Development Authority contract utilities: Tax credit certificate number

Data center: An affidavit and copies of all invoices.

Where is my sales tax refund?

Call 515-725-1104

Questions?

Phone: 515-281-3114 or 800-367-3388
8:00 a.m. – 4:30 p.m. CT

Email: idr@iowa.gov

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