File & Pay Electronically! Good for the environment — Good for You

ACCESS eFile & Pay

online at www.iowa.gov/tax or call 1-800-514-8296 (touch-tone telephone required)

QUESTIONS?

Taxpayer Services

idr@iowa.gov 515-281-3114 or

1-800-367-3388 (Iowa, Omaha, Rock Island, Moline)

To use this form, please print front and back, and cut on the dotted line. Make check or money order payable to Treasurer State of Iowa. Mail to Sales/Use Tax Processing, Iowa Department of Revenue, PO Box 10412, Des Moines IA 50306-0412.

— Keep Up With Iowa Tax Changes!-

Subscribe to receive free e-mail tax news at http://elists.idrf.state.ia.us/scripts/wa.exe

32-022a (07/14/11)

EXEMPTIONS INSTRUCTIONS

Exemptions are sales made by you on which tax was not required to be charged. Enter your exemptions for the entire period on this return.

- a. **Interstate Commerce**: Sales where delivery occurred outside Iowa.
- b. **New Construction**: Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of a building or structure.
- c. Industrial Machinery, Equipment and Computers: Sales of qualifying items used directly and primarily in a manufacturing process or computers used by a commercial enterprise.
- d. Resale: Sales of items that will be resold.
- e. **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 Saturday of August.

IOWA SALES / RETAILER'S USE TAX RETURN EXEMPTIONS WORKSHEET

а	Interstate Commerce	00
b	New Construction	00
С	Industrial Machinery, Equip & Computers	00
d	Resale	00
е	Processing	00
f	Residential Utility	00
g	Sales Tax Holiday	00
h	Other: (Including Government)	00
i	Total Exemptions	00

- h. **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 attached.
- i. Total Exemptions: Add lines a-h; enter on line 4 of the

IMPORTANT: You must file even if you had no activity.
If you have no sales to report, put zeroes on lines 1 and 12

PART 1

1	Gross Sales	00
2	Goods Consumed	00
3	Total (add lines 1 and 2)	00
4	Exemptions (from line i of the worksheet)	00
5	Taxable Amount (line 3 minus line 4)	00

6a	State Sales Tax (6% of line 5)	00
6b	Total Local Option Tax (See Part 2)	00
7	Total Tax (add lines 6a and 6b)	00
8	Deposits / Overpayment Credits	
9	Balance (line 7 minus line 8)	
10	Penalty (if applicable)	
11	Interest (if applicable, see instructions)	
12	Total Amount Due (add lines 9-11)	

▲ Permit No.	Period				
	Date Due				

Signature of Retailer or Agent Title Date

Daytime Phone No.:

RETURN INSTRUCTIONS

- **1. Gross Sales:** Enter your total gross sales for the entire period. Do NOT include the tax collected on taxable sales.
- **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 to be incorporated into a product for resale, but instead were used by you. The amount is the original cost paid by you to your supplier.
- **4. Exemptions:** Enter your total exemptions for the entire period. Exemptions are sales made by you on which tax was not required to be charged. The total exemption amount on line 4 should equal the breakdown on lines a i.
- **6b. Total Local Option Tax:** Enter the total amount of local option sales tax from Part 2.

PART 2

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Enter in Column A below the taxable sales subject to local option tax by county(s).

Enter in Column B below the amount from line 5 of the return by county(s).

- **8. Deposits and Overpayment Credits:** 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.
- **10. Penalty:** Penalty for not filing the return on time: If you do not file the return on time and do not have 90% of the correct amount of tax paid by the due date, add 10% of the tax not paid by the due date.

Penalty for not paying the tax on time: If you do not pay at least 90% of the correct amount of tax by the due date, add 5% of the tax not paid by the due date.

Penalties can be waived only under special circumstances. If more than one penalty applies, the 10% penalty is the only one charged.

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 our Web site for rates. Interest cannot be waived.

PART 2 Not all counties and cities have local option tax. Go to www.iowa.gov/tax to check our local option lists

		Taxable Sales A Local Option	Sales by County	В			Taxable Sales A Local Option	Sales by County	В		Taxable Sales Local Option	Sales by County	В
ADAIR	01	.00		.00	GREENE	37	.00		.00	PAGE 73		00	.00
ADAMS	02	.00		.00	GRUNDY	38	.00		.00	PALO ALTO 74		00	.00
ALLAMAKEE	03	.00		.00	GUTHRIE	39	.00		.00	PLYMOUTH 75		00	.00
APPANOOSE	04	.00		.00	HAMILTON	40	.00		.00	POCAHONTAS 76		00	.00
AUDUBON	05	.00		.00	HANCOCK	41	.00		.00	POLK 77		00	.00
BENTON	06	.00		.00	HARDIN	42	.00		.00	POTTAWATTAMIE 78		00	.00
BLACK HAWK	07	.00		.00	HARRISON	43	.00		.00	POWESHIEK 79		00	.00
BOONE	08	.00		.00	HENRY	44	.00		.00	RINGGOLD 80		00	.00
BREMER	09	.00		.00	HOWARD	45	.00		.00	SAC 81		00	.00
BUCHANAN	10	.00		.00	HUMBOLDT	46	.00		.00	SCOTT 82		00	.00
BUENA VISTA	11	.00		.00	IDA	47	.00		.00	SHELBY 83		00	.00
BUTLER	12	.00		.00	IOWA	48	.00		.00			00	.00
CALHOUN	13	.00		.00	JACKSON	49	.00		.00	SIOUX 84 STORY 85		00	.00
CARROLL	14	.00		.00	JASPER	50	.00		.00			00	.00
CASS	15	.00		.00	JEFFERSON	51	.00		.00				
CEDAR	16	.00		.00	JOHNSON	52	.00		.00	TAYLOR 87		00	.00
CERRO GORDO	17	.00		.00	JONES	53	.00		.00	UNION 88		00	.00
CHEROKEE	18	.00		.00	KEOKUK	54	.00		.00	VAN BUREN 89		00	.00
CHICKASAW	19	.00		.00	KOSSUTH	55	.00		.00	WAPELLO 90		00	.00
CLARKE	20	.00		.00	LEE	56	.00		.00	WARREN 91		00	.00
CLAY	21	.00		.00	LINN	57	.00		.00	WASHINGTON 92		00	.00
CLAYTON	22	.00		.00	LOUISA	58	.00		.00	WAYNE 93		00	.00
CLINTON	23	.00		.00	LUCAS	59	.00		.00	WEBSTER 94		00	.00
CRAWFORD	24	.00		.00	LYON	60	.00		.00	WINNEBAGO 95		00	.00
DALLAS	25	.00		.00	MADISON	61	.00		.00	WINNESHIEK 96		00	.00
DAVIS	26	.00		.00	MAHASKA	62	.00		.00	WOODBURY 97		00	.00
DECATUR	27	.00		.00	MARION	63	.00		.00	WORTH 98		00	.00
DELAWARE	28	.00		.00	MARSHALL	64	.00		.00	WRIGHT 99		00	.00
DES MOINES	29	.00		.00	MILLS	65	.00		.00	TOTAL SALES	0.0	00	.00
DICKINSON	30	.00		.00	MITCHELL	66	.00		.00	TOTAL LOCAL OPTION TAX			
DUBUQUE	31	.00		.00	MONONA	67	.00		.00	(multiply Total Sales by .01)	.c	0	
EMMET	32	.00		.00	MONROE	68	.00		.00		↑ ENTER O	N	

MONTGOMERY

MUSCATINE

O'BRIEN

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LINE 6b,