



## 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.

- 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

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).

**PART 2** Not all counties and cities have local option tax. Go to [www.iowa.gov/tax](http://www.iowa.gov/tax) to check our local option lists.

		Taxable Sales A Local Option		Sales B by County				Taxable Sales A Local Option		Sales B by County				Taxable Sales A Local Option		Sales B by County	
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	HOWARD	45		.00		.00	SCOTT	82		.00		.00
BUENA VISTA	11		.00		.00	HUMBOLDT	46		.00		.00	SHELBY	83		.00		.00
BUTLER	12		.00		.00	IDA	47		.00		.00	SIoux	84		.00		.00
CALHOUN	13		.00		.00	IOWA	48		.00		.00	STORY	85		.00		.00
CARROLL	14		.00		.00	JACKSON	49		.00		.00	TAMA	86		.00		.00
CASS	15		.00		.00	JASPER	50		.00		.00	TAYLOR	87		.00		.00
CEDAR	16		.00		.00	JEFFERSON	51		.00		.00	UNION	88		.00		.00
CERRO GORDO	17		.00		.00	JOHNSON	52		.00		.00	VAN BUREN	89		.00		.00
CHEROKEE	18		.00		.00	JOHNSON	52		.00		.00	WAPELLO	90		.00		.00
CHICKASAW	19		.00		.00	JONES	53		.00		.00	WARREN	91		.00		.00
CLARKE	20		.00		.00	KEOKUK	54		.00		.00	WASHINGTON	92		.00		.00
CLAY	21		.00		.00	KOSSUTH	55		.00		.00	WAYNE	93		.00		.00
CLAYTON	22		.00		.00	LEE	56		.00		.00	WEBSTER	94		.00		.00
CLINTON	23		.00		.00	LINN	57		.00		.00	WINNEBAGO	95		.00		.00
CRAWFORD	24		.00		.00	LOUISA	58		.00		.00	WINNESHIEK	96		.00		.00
DALLAS	25		.00		.00	LUCAS	59		.00		.00	WOODBURY	97		.00		.00
DAVIS	26		.00		.00	LYON	60		.00		.00	WORTH	98		.00		.00
DECATUR	27		.00		.00	MADISON	61		.00		.00	WRIGHT	99		.00		.00
DELAWARE	28		.00		.00	MAHASKA	62		.00		.00	<b>TOTAL SALES</b>			.00		.00
DES MOINES	29		.00		.00	MARION	63		.00		.00	<b>TOTAL LOCAL OPTION TAX</b> <small>(multiply Total Sales by .01)</small>					
DICKINSON	30		.00		.00	MARSHALL	64		.00		.00						
DUBUQUE	31		.00		.00	MILLS	65		.00		.00						
EMMET	32		.00		.00	MITCHELL	66		.00		.00						
FAYETTE	33		.00		.00	MONONA	67		.00		.00						
FLOYD	34		.00		.00	MONROE	68		.00		.00						
FRANKLIN	35		.00		.00	MONTGOMERY	69		.00		.00						
FREMONT	36		.00		.00	MUSCATINE	70		.00		.00						
						O'BRIEN	71		.00		.00						
						OSCEOLA	72		.00		.00						

↑ ENTER ON  
LINE 6b,  
PART 1