



Energy Used for Fully Taxable Purposes

This is not a claim for refund form.
This form is to be completed by the purchaser and provided to the seller.

Seller: Keep this in your files

Purchaser: Keep a copy for your records

This form is to be completed by an energy purchaser that will use energy in a manner which does not qualify for phase out of Iowa Sales Tax.

Purchaser		
Address		
City	State	Zip Code
SS#/Fed ID #	Phone #	
General Nature of Business		

Seller Name		
Address		
City	State	Zip Code

FUEL PURCHASED: Electricity Gas Other, specify _____

FULLY TAXABLE ENERGY IS USED FOR (SPECIFY): _____

PERCENTAGE USED NOT QUALIFYING FOR PHASE OUT OF IOWA SALES TAX: _____ %
(from line 3 on reverse side of this form)

Meter No. _____

Utility Account No. _____

If fuel is not metered, explain method of purchase and storage.

Documentation must be attached to or be part of this certificate in order for a seller to accept the certificate. The documentation must be specific when listing taxable uses. If information necessary to determine taxable percentage is not provided, additional information must be requested.

Under penalties of perjury, I swear or affirm that the information on and attached to this form is true and correct as to every material matter.

Authorized Signature of Owner, Partner or Corporate Officer: _____

Title: _____ Date: _____

For more information, visit our Tax Research Library

<http://itrl.state.ia.us>

Please reference Rules 701-15.3 and 17.38

Iowa Sales Tax Computation Certificate
Energy Used That Does Not Qualify For Iowa Sales Tax Phase Out

PERCENTAGE CALCULATION

Complete the calculation below to obtain the percentage of energy used that is fully subject to Iowa Sales Tax. If documentation cannot be completed on this form, attach additional pages. Fully taxable energy may be for commercial purposes or non-metered energy.

Period used for basis of computation. Consider seasonal operations when selecting period.

_____ through _____ Type of Fuel _____

Fully Taxable Activity	(A) Energy Used (watts/ccf)/hour	(B) Hours of Use	Total (A x B)
Lighting	_____	x	_____ = _____
Heating	_____	_____	_____
Office Equip.	_____	_____	_____
Refrigeration	_____	_____	_____
Maintenance	_____	_____	_____
Air Conditioning	_____	_____	_____
Other, specify	_____	_____	_____
Other, specify	_____	_____	_____
Other, specify	_____	_____	_____
Other, specify	_____	_____	_____

(1) TOTAL WHICH IS FULLY SUBJECT TO TAX _____

(2) TOTAL ENERGY USED FOR ALL PURPOSES _____

(3) FULLY TAXED _____ %

(DIVIDE LINE 1 BY LINE 2)