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About Iowa Tax Law:
 idr@iowa.gov
 515-281-3114 or
 1-800-367-3388

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.

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32-022a (10/06/09)

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

a	Interstate Commerce		00
b	New Construction		00
c	Industrial Machinery, Equip & Computers		00
d	Resale		00
e	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 return.

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.

- 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.state.ia.us/tax/ to check our local option lists.

		Taxable Sales A		Sales B				Taxable Sales A		Sales B				Taxable Sales A		Sales B	
		Local Option		by County				Local Option		by County				Local Option		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		.000		.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
CEGAR	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	JONES	53		.00		.00	WAPELLO	90		.00		.00
CHICKASAW	19		.00		.00	KEOKUK	54		.00		.00	WARREN	91		.00		.00
CLARKE	20		.00		.00	KOSSUTH	55		.00		.00	WASHINGTON	92		.00		.00
CLAY	21		.00		.00	LEE	56		.00		.00	WAYNE	93		.00		.00
CLAYTON	22		.00		.00	LINN	57		.00		.00	WEBSTER	94		.00		.00
CLINTON	23		.00		.00	LOUISA	58		.00		.00	WINNEBAGO	95		.00		.00
CRAWFORD	24		.00		.00	LUCAS	59		.00		.00	WINNESHIEK	96		.00		.00
DALLAS	25		.00		.00	LYON	60		.00		.00	WOODBURY	97		.00		.00
DAVIS	26		.00		.00	MADISON	61		.00		.00	WORTH	98		.00		.00
DECATUR	27		.00		.00	MAHASKA	62		.00		.00	WRIGHT	99		.00		.00
DELAWARE	28		.00		.00	MARION	63		.00		.00	TOTAL SALES			.00		.00
DES MOINES	29		.00		.00	MARSHALL	64		.00		.00	MULTIPLY BY .01			.00		
DICKINSON	30		.00		.00	MILLS	65		.00		.00	TOTAL LOCAL OPTION TAX			.00		
DUBUQUE	31		.00		.00	MITCHELL	66		.00		.00						
EMMET	32		.00		.00	MONONA	67		.00		.00						
FAYETTE	33		.00		.00	MONROE	68		.00		.00						
FLOYD	34		.00		.00	MONTGOMERY	69		.00		.00						
FRANKLIN	35		.00		.00	MUSCATINE	70		.00		.00						
FREMONT	36		.00		.00	O'BRIEN	71		.00		.00						
						OSCEOLA	72		.00		.00						

↑ ENTER ON
LINE 6b,
PART 1