

Line Instructions

Effective 7-1-08 Iowa Tax Rate is 6%

- 3. Taxable Sales:** Also complete the column B schedule on the opposite side.
 - 7. Total Local Option Sales Tax:** Complete the schedule on the opposite side if you made sales into a local option jurisdiction. Sales should be reported on a county-by-county basis.
 - 9. SSTP Allowance:** Formulas are not yet established; therefore, the allowance cannot be claimed at this time.
 - 13. 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.
 - 14. 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.
- Due Date:** Streamlined returns are due on the 20th of the month following the end of the filing period. If the due date falls on a weekend or holiday, it is due the following business day.
- Payment** of any balance due may be paid by ACH Credit through your financial institution or by check. Make checks payable to Treasurer-State of Iowa.
- Print** form duplex, cut to size, and mail to Sales/Use Tax Processing, Iowa Department of Revenue, PO Box 10412, Des Moines, IA 50306-0412
- Cut Here**

32-025a (04/27/10)

IOWA STREAMLINED RETURN

Tax Period From: _____ To: _____ ▲

Streamlined Permit No. _____ ▲

Name _____

Business Name _____

Address _____

City _____ **State** _____ **Zip** _____

Daytime Phone No. _____

Signature of Retailer or Agent _____

Title _____

Date _____

If you had no Iowa activity, put zeroes on lines 1 and 17.

1 Total Sales	1 ▲	_____
2 Exemptions	2 ▲	_____
3 Taxable Sales: Line 1 minus line 2.	3	_____
4 Tax on Sales In-State	4 ▲	_____
5 Tax on Sales Originating Out-of-State	5 ▲	_____
6 Tax on Purchases and Withdrawals	6 ▲	_____
7 Total Local Option Sales Tax	7 ▲	_____
8 Total Tax: Add lines 4 through 7.	8	_____
9 SSTP Allowance	9 ▲	0.00
10 Prior Payments for current period	10 ▲	_____
11 Balance: Add lines 9 and 10.	11	_____
12 Amount Due: Line 8 minus line 11.	12	_____
13 Penalty, if applicable	13 ▲	_____
14 Interest, if applicable	14 ▲	_____
15 Total Due: Add lines 12 through 14.	15	_____
16 Prepayment for Next Period	16 ▲	_____
17 Amount Due (or refund): Add lines 15 and 16.	17 ▲	_____

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.

EXEMPTIONS WORKSHEET

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

- h. Other: Any exempt sales made during the year 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 2 of the return.

Not all counties and cities have local option tax. Go to www.state.ia.us/tax/ to check our local option lists.

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

↑ ENTER ON
FRONT OF
RETURN,
LINE 7.