

File Iowa business taxes electronically through eFile & Pay!

For additional information, go to www.state.ia.us/tax

Iowa sales and use tax may be filed electronically online through the Department's Web site at www.state.ia.us/tax or by touch-tone telephone at 1-800-514-8296.

***** TAXPAYER WORKING COPY/DO NOT FILE *****

- Advantages to using eFile & Pay**
- Secure
 - Available 24/7
 - Access to filing and payment history

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.

Questions about eFile & Pay?
Please contact our eFile Service Unit at idrefile@iowa.gov or call 515-281-8453 or 1-866-503-3453.

Questions about completing this return?
Please contact Taxpayer Services at idr@iowa.gov or call 515-281-3114 or 1-800-367-3388

32-022a (07/07/08)

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.

- Interstate Commerce:** Sales where delivery occurred outside Iowa.
- New Construction:** Sales of services performed on or in connection with new construction, reconstruction, alteration, expansion or remodeling of a building or structure.
- Industrial Machinery, Equipment and Computers:** Sales of qualifying items used directly and primarily in a manufacturing process or computers used by a commercial enterprise.
- Resale:** Sales of items that will be resold.
- Processing:** Sales of items that will be incorporated into another item for resale.
- Residential Utility:** Sales of metered gas, electricity, and fuel used as energy in residential dwellings.
- 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	\$300
2	Goods Consumed	00
3	Total (add lines 1 and 2)	\$300
4	Exemptions (from line i of the worksheet)	00
5	Taxable Amount (line 3 minus line 4)	\$300

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	\$21
9	Balance (line 7 minus line 8)	\$21
10	Penalty (if applicable)	
11	Interest (if applicable, see instructions)	
12	Total Amount Due (add lines 9-11)	\$21

▲ Permit No. Period ▲
Date Due Month: December
Year: 2018

Signature of Retailer or Agent Title Date
Daytime Phone No.: _____

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