

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 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		.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	\$100	.00		\$100.00
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	\$200	.00	\$200	.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		\$300	.00		\$300.00
DES MOINES	29		.00		.00	MILLS	65		.00		.00	MULTIPLY BY .01			.00		
DICKINSON	30		.00		.00	MITCHELL	66		.00		.00	TOTAL LOCAL		\$3	.00		
DUBUQUE	31		.00		.00	MONONA	67		.00		.00	OPTION TAX			.00		
EMMET	32		.00		.00	MCNROE	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 LINE 6b, PART 1

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