



IA 843 Claim for Refund
Sales, Use, Excise, and Local Option Tax

Name	
Business Name	
Current Mailing Address	
City, State, ZIP	
Social Security Number (SSN)	Sales or Use Tax Permit Number
Federal Employer Identification Number (FEIN)	County Number

Check the box corresponding to the type of refund you are claiming. Complete all sections on the form. See instructions for documentation required to support claim.

- | | |
|--|--|
| <input type="checkbox"/> Retail Sales Tax | <input type="checkbox"/> Vehicle One-Time Registration Fee: |
| <input type="checkbox"/> Fuel Used in Implement of Husbandry | Enter your Vehicle Identification Number (VIN) _____ |
| <input type="checkbox"/> Fuel Used in Processing | <input type="checkbox"/> Local Option Sales Tax: Complete the schedule on the second page. |
| <input type="checkbox"/> Machinery, Equipment, and Computers | <input type="checkbox"/> Local Hotel/Motel Tax |
| <input type="checkbox"/> Retailer's Use Tax | <input type="checkbox"/> Automobile Rental Tax |
| <input type="checkbox"/> Consumer's Use Tax | <input type="checkbox"/> State Excise Tax <input type="checkbox"/> Lodging <input type="checkbox"/> Certain Construction Equipment |
| | <input type="checkbox"/> Biodiesel Production |

Claim Period _____ **to** _____ Break down claim period by quarters. Attach additional sheets, if necessary.

Tax Period	Original Iowa Tax Paid (no local option sales tax)	Corrected Amount	Tax to be Refunded
1. Column Subtotals			
2. Computation of Local Option Sales Tax (see reverse side)			
3. Total Refund Due: Add lines 1 and 2.			

Reason for Refund Request: Explain in detail the reason(s) a refund is due, including applicable Code section and rule references. Attach additional sheets, if necessary.

The IA 843 should be the first page of a submitted claim, with all supporting documentation behind. See instructions for supporting documentation requirements.
I, the undersigned, declare under penalty of perjury, that I have examined this claim, including all accompanying schedules, documentation, and statements, and, to the best of my knowledge and belief, it is a true, correct, and complete claim.

Claimant's Signature: _____ Date: _____ Phone Number: _____
Print Claimant's Name: _____ Title (if Corporation): _____

Computation of Local Option Sales Tax

Claim Period _____ to _____

Break down the claim period by quarters. Attach an additional sheet, if needed. Break down each tax period by county. Enter the "TOTAL" local option tax to be refunded from this page on line 2, page one.

Tax Period	County Number in Which Tax was Paid	Original Tax Paid	Corrected Amount	Local Option Sales Tax to be Refunded
TOTAL				
				Enter on line 2, page 1

Instructions for IA 843

NOTE: If this is a correction for a sales/use tax return, you need to file an amended return.

Who May File

Any taxpayer who believes that an overpayment of retail sales, retailer's use, consumer's use, vehicle one-time registration fee, local option sales, local hotel/motel, automobile rental, or state excise tax exists may file this Claim for Refund form.

The IA 843 may not be used to claim a refund of withholding. Employers must file an amended withholding quarterly return to claim a withholding tax refund.

Individuals must file the IA 1040 or IA 1040X, as appropriate, to request a refund of Iowa income tax withheld.

All claims must include a sales or use tax permit number, if applicable.

Individuals: You must provide your Social Security Number.

Sole Proprietors: You must provide a Social Security Number and a Federal Employer Identification Number, if applicable.

Partnerships and Corporations: You must provide your Federal Employer Identification Number.

Who Must Sign

If a claim is filed for a corporation, the claim must be signed either by an officer or other authorized representative of the corporation. If an attorney or agent is filing the claim on behalf of the claimant, a power of attorney (original) authorizing the attorney or agent to sign must be submitted with the claim. A power of attorney should clearly identify who is to receive the refund check and where it should be mailed.

Supporting Documentation Required - contact the Department if you would like to submit supporting documentation electronically.

Retail Sales/Use Tax, Consumer's Use Tax, Local Hotel/Motel, State Excise, and Automobile Rental Tax: Provide copies of the invoices, exemption certificates, credit memos, and any other supporting documentation applicable.

Fuel Used in Processing and Implements of Husbandry: A processing vs. non-processing energy study to determine the exempt percentage, copies of all invoices, and a schedule of energy used. Explain how the equipment using the fuel is used in this processing, and describe the tangible personal property to be sold at retail.

Farm and Processing Machinery and Equipment: Provide copies of the invoices. Explain how each item is used directly and primarily in agricultural production or in processing.

Computers: Provide copies of all invoices. Explain how they are used in processing or storing data and describe your type of business or occupation.

Vehicle One-time Registration Fee: Provide copies of the original bill of sale, the title, the registration showing the fee was paid, and any additional supporting information. **NOTE:** The vehicle identification number (VIN) must be entered on the first page of this claim form.

Local Option Sales Tax: Provide copies of all invoices verifying that local option sales tax has been paid.

Biodiesel Production: Provide the number of biodiesel gallons produced during each quarter.

Where is My Sales/Use Refund? Call 515-242-6034.

Questions?

- Phone: 515-281-3114 or 1-800-367-3388
8 a.m. – 4:15 p.m. CT
- Email: idr@iowa.gov

Where to File: Compliance Services
Iowa Department of Revenue
PO Box 10456, Des Moines, IA 50306-0456

IOWA COUNTIES AND COUNTY NUMBERS

01-ADAIR	26-DAVIS	51-JEFFERSON	76-POCAHONTAS
02-ADAMS	27-DECATUR	52-JOHNSON	77-POLK
03-ALLAMAKEE	28-DELAWARE	53-JONES	78-POTTAWATTAMIE
04-APPANOOSE	29-DES MOINES	54-KEOKUK	79-POWESHIEK
05-AUDUBON	30-DICKINSON	55-KOSSUTH	80-RINGGOLD
06-BENTON	31-DUBUQUE	56-LEE	81-SAC
07-BLACK HAWK	32-EMMET	57-LINN	82-SCOTT
08-BOONE	33-FAYETTE	58-LOUISA	83-SHELBY
09-BREMER	34-FLOYD	59-LUCAS	84-SIOUX
10-BUCHANAN	35-FRANKLIN	60-LYON	85-STORY
11-BUENA VISTA	36-FREMONT	61-MADISON	86-TAMA
12-BUTLER	37-GREENE	62-MAHASKA	87-TAYLOR
13-CALHOUN	38-GRUNDY	63-MARION	88-UNION
14-CARROLL	39-GUTHRIE	64-MARSHALL	89-VAN BUREN
15-CASS	40-HAMILTON	65-MILLS	90-WAPELLO
16-CEDAR	41-HANCOCK	66-MITCHELL	91-WARREN
17-CERRO GORDO	42-HARDIN	67-MONONA	92-WASHINGTON
18-CHEROKEE	43-HARRISON	68-MONROE	93-WAYNE
19-CHICKASAW	44-HENRY	69-MONTGOMERY	94-WEBSTER
20-CLARKE	45-HOWARD	70-MUSCATINE	95-WINNEBAGO
21-CLAY	46-HUMBOLDT	71-O'BRIEN	96-WINNESHIEK
22-CLAYTON	47-IDA	72-OSCEOLA	97-WOODBURY
23-CLINTON	48-IOWA	73-PAGE	98-WORTH
24-CRAWFORD	49-JACKSON	74-PALO ALTO	99-WRIGHT
25-DALLAS	50-JASPER	75-PLYMOUTH	