



# IA 843 Claim for Refund

## Sales, Use, and Local Option Tax

FOR OFFICE USE ONLY		
DLN		
CONTROL NUMBER		
TOTAL REFUND		
500#	EXAM DATE	DUP
COMMENTS		

NAME	
BUSINESS NAME	
CURRENT MAILING ADDRESS: STREET OR RURAL ROUTE OR BOX NO.	
CITY OR TOWN, STATE, ZIP CODE	
SOCIAL SECURITY NUMBER	SALES OR USE TAX PERMIT NUMBER
FEDERAL EMPLOYER IDENTIFICATION NUMBER	COUNTY NUMBER

**CHECK THE BOX** corresponding to the type of refund you are claiming. Complete all sections on the form.  
See reverse side for documentation required to support claim.

- |                                                              |                                                                                                      |
|--------------------------------------------------------------|------------------------------------------------------------------------------------------------------|
| <input type="checkbox"/> Retail Sales Tax                    | <input type="checkbox"/> Consumer's Use Tax                                                          |
| <input type="checkbox"/> Fuel Used in Implement of Husbandry | <input type="checkbox"/> Vehicle Use Tax: Enter your VIN number: _____                               |
| <input type="checkbox"/> Fuel Used in Processing             | <input type="checkbox"/> Local Option Sales Tax: You must complete the schedule on the reverse side. |
| <input type="checkbox"/> Machinery, Equipment, and Computers | <input type="checkbox"/> Hotel / Motel Tax                                                           |
| <input type="checkbox"/> Retailer's Use Tax                  | <input type="checkbox"/> Automobile Rental Tax                                                       |

**CLAIM PERIOD** \_\_\_\_\_ **TO** \_\_\_\_\_ Break down claim period by quarters. Attach additional sheets if necessary.

TAX PERIOD	ORIGINAL IOWA TAX PAID (no local option)	CORRECTED AMOUNT	TAX TO BE REFUNDED
1. SUBTOTALS:			
2. Subtotals: Combined School and Regular Local Option Tax Refund <b>from reverse side</b>			
<b>3. TOTAL REFUND DUE: Add subtotals.</b>			

**REASON FOR REFUND REQUEST:** Explain in detail the reason(s) a refund is due, including applicable Code section and rule references. Attach an additional sheet if needed.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**ATTACH ALL SUPPORTING DOCUMENTATION AS REQUIRED. SEE INSTRUCTIONS.**

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 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. Please break down each tax period by county and each type of local option sales tax. Combine the total of each type local option tax on the Total Combined line. Then record the information on the front of this claim on line 2: Subtotals: Combine School and Regular Local Option Tax Refund.

TAX PERIOD	COUNTY NUMBER	ORIGINAL TAX PAID	CORRECTED AMOUNT	LOCAL OPTION TAX TO BE REFUNDED	SCHOOL LOCAL OPTION TAX TO BE REFUNDED
<b>TOTALS</b>					
Total Combined Local Option Tax Due (Enter on front side of claim (line 2))					

## Instructions for IA 843

**\*If this is a correction to a sales 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 use, local option, hotel/motel, or automobile rental tax exists may file this Claim for Refund form.

The IA843 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 IA1040, IA1040A or IA1040X, as appropriate, to request a refund of Iowa income tax withheld.

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

**Individual:** 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 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 Before the Claim can be Processed

**Retail Sales/Use Tax, Consumer's Use Tax, Hotel/Motel, and Automobile Rental Tax:** 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. nonprocessing energy study to determine the exempt percentage, copies of all invoices and a schedule of energy used. Explain the manufacturing process (how the equipment using the fuel is used in this process) and describe the tangible personal property to be sold at retail.

**Farm and Industrial Machinery and Equipment:** Copies of the invoices. Explain how each item is used directly and primarily in your agricultural production or manufacturing process.

**Computers:** Copies of all invoices. Explain how it is used in processing or storing data and explain your type of business or occupation.

**Vehicle Use Tax:** Copies of the original bill of sale, the title, and any additional supporting information. NOTE: Be sure your vehicle identification number (VIN) has been entered on the front side of this claim form.

**Local Option Tax:** Copies of the invoices and verification that local option tax has been paid to the State of Iowa.

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

**Where is My Sales/Use Refund?** Call 515/281-8237

### Other Assistance

1-800-367-3388 (Iowa, Omaha, Rock Island, Moline) or 515-281-3114 — 9 a.m. - 4 p.m., Monday through Friday

Internet: [www.state.ia.us/tax](http://www.state.ia.us/tax)

E-mail: [idr@iowa.gov](mailto:idr@iowa.gov)

### 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	