

Instructions for Textbook Tax Rebate Form

Brought to you by the University of Iowa Student Government

Overview: the total tax paid on your purchase will be 7%. The total tax is composed of the original Iowa State Sales Tax (5%), the Local Option Tax (1%), and the School Location Option Tax (1%)

Example

Total Sales: \$500

$\$500 \times 5\% = \25 (state sales tax rate)

$\$500 \times 1\% = \5 (Local Option Tax)

$\$500 \times 1\% = \5 (School Local Option Tax)

Total Reimbursement: \$35

How to fill out the Textbook Tax Rebate Form (IA 843 Claim for Refund form)

1. Fill in your full name, campus address (current address), and Social Security number. You must have a social security number to receive the rebate.
2. Do not fill out the Sales or Use Tax Permit Number and Federal Identification Number items.
3. For County Number write **52** (for Johnson County)
4. Check Retail Sales Tax.
5. For Claim Period, fill in the fiscal quarters and years. For example, textbooks claimed between January 1, 2013 through June 30, 2013 will be filled as **1st of 2013 – 2nd of 2013**.
6. Fill out the Tax Period. Defined below:
 - Period 1: January - March: 03-31-YY
 - Period 2: April - June: 06-30-YY
 - Period 3: July - September: 09-30-YY
 - Period 4: October - December: 12-31-YY
7. In the table, under the Original Tax Paid column, **write 5% of your purchase**, the amount you paid for state sales tax (A \$500 purchase would enter \$25.00). You will need to compute this – it is not the number found on the receipt.
8. For Reason for Refund Request write: **University Book State at University of Iowa**.
9. Sign the form.

(Note: The first page will refund 5%, complete the additional steps below to receive the full 7% back)

Go to the back for the Local Option Sales Tax Form (Computation of Local Option Sales Tax)

10. When filling out the local option sales tax form, list the same period used in step 5.
11. Write **52** for County Number (for Johnson County)
12. Under Original Tax Paid, **list the total of the 1% Local Option Tax and the 1% School Local Option Tax**. (For example, a \$500 purchase would add \$10.00 in total or \$5.00 for each tax).
13. Leave Corrected Amount blank.
14. Local Option Tax column is **1%** of the purchase. For example, a \$500 purchase would be 1% Local Option Tax (\$5)+1% School Local Option Sales Tax (\$5)=\$10 total.
15. School Local Option Tax column is **1%** of the purchase. For example, a \$500 purchased would enter \$5.
16. Attach the original receipt to the forms and mail them to:

Compliance Division
Iowa Department of Revenue
PO Box 10456
Des Moines, IA 50306-0456