THE WEST	Iowa Department of Rev	enue
	lowa Department of Rev www.iowa.gov/tax	L

# IA 843 Claim for Refund

www.lowa.go			//	o olan		<i>510110</i>
To to to	Sales, Use	, Excise,	and Local Option Tax	1011	OFFICE USE O	ONLY
NAME Full Name				DLN		
BUSINESS NAME				CONTROL	IUMBER	
CURRENT MAILING ADDRESS	3			TOTAL REF	UND	
123 Main Drive				500#	EXAM DATE	DUP
Iowa City, IA, 5224	12			300#	LIGHT DITTE	
SOCIAL SECURITY NUMBER		SALES OR	USE TAX PERMIT NUMBER	COMMENTS	3	
FEDERAL EMPLOYER IDENTI	FICATION NUMBER	COUNTY N	UMBER			
	ponding to the type of structions for documen		are claiming. Complete all se	ctions on t	he form.	
Retail Sales Tax		Vehicle C	ne-time Registration Fee/Vehic	le Use Tax:		
Fuel Used in Imple	ment of Husbandry	Enter you	ur Vehicle Identification Number	(VIN):		
Fuel Used in Proce	essing L	Local Opt	tion Sales Tax: Complete the so	hedule on t	he second page	Э.
Machinery, Equipm	nent, and Computers	ocal Hot	tel / Motel Tax			
Retailer's Use Tax		Automobi	le Rental Tax			
Consumer's Use Tax		State Exc	cise Tax: Lodging Certa	in Construc	tion Equipment	
CLAIM PERIOD 3rd of 2	2012 To 4th of 20		Production down claim period by quarters.	Attach add	itional sheets if	necessary
TAX PERIOD	ORIGINAL IOWA TA					
00 00 40	(no local option sal		CORRECTED AMOUNT		X TO BE REFL	INDED
09-30-12		25.00	0.0	)0		25.00
144						
4 OLEMPOTALO		25.00				25.00
SUBTOTALS: Subtotals: Combined Sc	chool and Regular Local		Refund from reverse side			25.00 10.00
3. TOTAL REFUND DUE:		Option rax	Trefulla Hom reverse side			35.00
	REQUEST: Explain in de tional sheet if needed.		son(s) a refund is due, including	applicable	Code section a	
	der penalty of perjury that I	l have examir it is a true, c	•	anying sched	ules, documentat	
CLAIMANT'S SIGNATURE: _			DATE: DD-MM-YY PHONE N	UMBER: XX	(X-XXX-XX)	XX
DOINT NAME: FUIL Name	2	-	TITLE (IE COPPODATION):			

## **Computation of Local Option Sales Tax**

Break down the claim period by quarters. Attach an additional sheet if needed. 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. Record the information on the front of this claim on line 2, Subtotals: Combined School and Regular Local Option Tax Refund.

		1			
TAX PERIOD	COUNTY NUMBER	ORIGINAL TAX PAID	CORRECTED AMOUNT	LOCAL OPTION TAX TO BE REFUNDED	SCHOOL LOCAL OPTION TAX TO BE REFUNDED (for period prior to 7-1-08 only)
09-20-12	52	10.00	0.00	10.00	
					——————————————————————————————————————
1	OTALS	10.00		10.00	
Total Combined	Local Ontion Tax	Due. Enter on line 2	of nage 1 Subtotals	10	00

#### 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 one-time registration fee/ use tax, local option, 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, IA 1040A, 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**

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. 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 they are used in processing or storing data and describe your type of business or occupation.

Vehicle One-time Registration Fee (on or after 7-1-08) / Vehicle Use Tax (prior to 7-1-08): Copies of the original bill of sale, the title, and any additional supporting information. NOTE: The vehicle identification number (VIN) must be entered on the first page of this claim form.

Local Option Tax: Copies of all invoices verifying that local option tax has been paid to the State of Iowa.

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

Where to File: Compliance Division

Iowa Department of Revenue

PO Box 10456

Des Moines, IA 50306-0456

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

• Phone: 515-281-3114 or 1-800-367-3388

• E-mail: idr@iowa.gov

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	IOWA COUNTIES	AND COUNTY NUM	3ERS
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
CG-BENTON	31-DUBUQUE	56-LEE	81-SAC
07-BLACK HAWK	32-EMMET	57-LINN	82-SCOTT
08-800NE	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	