



IA 843 Refund Return

Sales, Excise, and Local Option Tax

Department of Revenue

revenue.iowa.gov

Complete all sections on the form. Incomplete forms or forms submitted without the required documentation may be denied by the Department. See page 3 for instructions.

All refund claims must be submitted electronically via govconnect.iowa.gov OR mailed to:

Alcohol & Tax Compliance Division
Iowa Department of Revenue
PO Box 10456
Des Moines IA 50306-0456

Legal name:

Doing business as:

Current mailing address:

City: State: ZIP:

Social Security Number (SSN): Federal Employer Identification Number (FEIN):

Email address of contact person:

Check the box corresponding to the type of refund you are claiming.

- Checkboxes for Sales tax, Local option tax, Biodiesel production, Vehicle fee for new registration, State or local hotel and motel excise tax, Construction equipment excise tax, Water service excise tax, Automobile rental excise tax, Electric fuel.

Check the box corresponding to the reason you are claiming a refund, if applicable. See the instructions for required supporting documentation.

- Checkboxes for Rack shelving or conveyor equipment, Wind or renewable energy, Data center, Farm machinery or equipment, Manufacturing machinery or equipment, Fuel used in processing or implements of husbandry, Services used in new construction, Grain bins, Resale, Railroad rolling stock, Nontaxable services, Computers or computer peripherals, Iowa Economic Development Authority contract utilities.

Name: _____ FEIN or SSN: _____

Claim period: From _____ To _____ .

Taxpayers may claim refunds up to three years before the date this return is filed with the Department.

Iowa tax schedule

Original Iowa tax paid (Do not include local option tax)	Corrected amount (Do not include local option tax)	Iowa tax to be refunded (Do not include local option tax)

Local option tax schedule

Break down the claim by county. Enter the total local option tax to be refunded. Include additional sheets, if needed.

County in which local option tax was paid	Original local option tax paid	Corrected amount	Local option tax to be refunded

Total: _____

Check this box if you agree to have your refund claim reviewed utilizing a statistical sampling method:.....

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority.

Signature must be signed by hand or via a digital signature with a digital certificate. Stamped or typed signatures are not accepted. Incomplete forms or forms submitted without the required documentation may be denied by the Department.

Signature: _____ Date: _____

Print name: _____ Title (if business): _____

Phone: _____

IA 843 Refund Return Instructions

The completed IA 843 Refund Return should be the first page of a submitted claim, followed by all supporting documentation. Incomplete forms or forms submitted without the required documentation may be denied by the Department.

Note: If you want to request a refund for tax reported and paid on your sales and use tax permit, you must file an amended return.

Tax types applicable to this form:

This form may be filed to claim a refund related to sales, water service excise, vehicle fee for new registration, local option sales, state or local hotel and motel, automobile rental, construction equipment, biodiesel production (motor fuel), or electric fuel taxes.

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

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

Individuals: Must provide your Social Security Number.

Sole proprietors: Must provide a Social Security Number and a Federal Employer Identification Number, if applicable.

Partnerships and corporations: Must provide your Federal Employer Identification Number.

Local Hotel and Motel Jurisdiction: More information about local option jurisdictions is available at revenue.iowa.gov in the Iowa Local Option Tax Information section.

Who must sign:

If a claim is filed for a corporation or other organization, the claim must be signed either by an officer or by another authorized representative of the organization. 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.

Provide the following required supporting documentation:

Sales tax, water service, state or local hotel and motel, construction equipment, electric fuel, and automobile rental: Provide copies of the invoices, exemption certificates, credit memos, and any other supporting documentation applicable.

Vehicle fee for new registration: 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.

Local option sales tax: Copies of all invoices verifying that local option sales tax has been paid.

Biodiesel production: The number of biodiesel gallons produced during each quarter.

Rack shelving or conveyor equipment: Tax credit certificate number.

Fuel used in processing or implements of husbandry: An 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 processing or an implement of husbandry and describe the tangible personal property to be sold at retail.

Farm and processing machinery and equipment: Copies of all invoices. Explain how each item is used directly and primarily in agricultural production or in processing.

Computers and computer peripherals: Copies of all invoices. Explain how they are used in processing or storing data and describe your type of business or occupation. As of January 1, 2024, the purchase of computers and computer peripherals by insurance companies, financial institutions, or commercial enterprises for use in processing or the storage of data or information is no longer exempt from sales and use tax.

Wind and renewable energy: Tax credit certificate number and copies of all invoices.

Iowa Economic Development Authority contract utilities: Tax credit certificate number.

Data center: An affidavit and copies of all invoices.

Where is my sales tax refund?

Check the status of your refund using GovConnectIowa. If you filed a paper claim, call 515-725-1104.

Questions?

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

8:00 a.m. – 4:30 p.m. CT

Email: idr@iowa.gov