IOWA
Department of Revenue

Iowa Sales/Use/Excise Tax Exemption Certificate

revenue.iowa.gov

This document is to be completed by a purchaser claiming an exemption from sales tax, use tax, or excise tax.

To claim an exemption for fuel used to create heat, power, or steam for processing or for fuel used to generate electric current, use the Iowa Sales Tax Exemption Certificate: Energy Used in Processing or Agriculture (31-113). To claim an exemption for fuel tax paid on motor fuel, special fuel, or electric fuel, use the Iowa Fuel Tax Exemption Certificate (84-025).

Type of Certificate (Choose One):

Single Purchase: ☐ Enter the related invoice/purchase order number: _____

Blanket Certificate: ☐ This certificate is valid until revoked, or until 12 months have elapsed with no purchases between the same seller and purchaser.

Purchaser legal name: _____
Doing business as: _____
Address: _____
City: _____ State: _____ ZIP: _____
Phone: _____

Seller legal name: _____
Doing business as: _____
Address: _____
City: _____ State: _____ ZIP: _____

Purchaser is doing business as:

☐ Retailer
Sales and use or excise tax permit number (if required): _____
☐ Retailer car dealer
DOT number: _____
☐ Governmental agency (including public schools)
☐ Wholesaler
☐ Farmer
☐ Lessor
☐ Manufacturer
☐ Nonprofit hospital
☐ Private nonprofit educational institution
☐ Qualifying residential care facility
☐ Nonprofit museum
☐ Commercial enterprise
☐ Nonprofit food bank
☐ Other _____
If checked, explain general nature of business.

Purchaser is claiming exemption for the following reason:

☐ Resale ☐ Leasing ☐ Processing
☐ Qualifying farm machinery/equipment
☐ Qualifying farm replacement parts
☐ Qualifying manufacturing machinery/equipment
☐ Research and development equipment
☐ Pollution control equipment
☐ Recycling equipment
☐ Qualifying computer or computer peripheral
☐ Qualifying replacement parts/supplies (manufacturing, research & development, pollution control, recycling, computer)
☐ Qualifying computer software, specified digital products and digital services
☐ Grain bins and replacement parts
☐ Other: _____
☐ Direct pay
Permit number required: _____

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this certificate, 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 act only within my authority.

Printed Name/Title: _____ Email _____

Authorized Signature: _____ Date: _____

Seller: Keep this certificate in your files.
Purchaser: Keep a copy of this certificate for your records.
Do not send this certificate to the Iowa Department of Revenue

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This exemption certificate must be completed by the purchaser claiming an exemption from sales, use, or excise tax and given to the seller. To be valid, this certificate must be completed and be in effect within 90 days of the date of sale. The seller must retain this certificate as proof that the exemption was properly claimed. The certificate must be complete to be accepted by the seller. The seller may accept an exemption certificate only for qualified property (see the exemptions below) or based on the nature of the purchaser. If property or services purchased for resale or processing are used or disposed of by the purchaser in a nonexempt manner, the purchaser is responsible for the tax. See Iowa Code sections 423.45 and 423.51, and Iowa Administrative Code rule 701–209.1 for additional information.

Single Purchase Or Blanket Certificate: Check the box for a single purchase or a blanket certificate. If used for a single purchase, enter the invoice/purchase order number. If used for a blanket certificate, this certificate remains effective until canceled by the purchaser or until 12 months have elapsed with no purchases between the same purchaser and seller.

General Information about Exemptions

Resale: Any person in the business of selling who purchases taxable property or services for resale may claim this exemption. The purchaser may act as either a retailer or wholesaler and may not be required to have a sales and use tax permit. Retailers with a sales and use tax permit number must enter it in the space provided.

Processing: Exempt purchases for processing include tangible personal property that, by means of fabrication, compounding, manufacturing, or germination, becomes an integral part of other tangible personal property ultimately sold at retail; chemicals, solvents, sorbents, or reagents used, consumed, dissipated, or depleted in processing personal property intended to be sold ultimately at retail, and chemicals used in the production of free newspapers and shoppers' guides. Note: To claim an exemption for fuel used to create heat, power, or steam for processing, or for fuel used to generate electric current, use the Iowa Sales Tax Exemption Certificate: Energy Used in Processing or Agriculture (31-113).

Qualifying farm machinery/equipment: The item must be one of the following:

1. A self-propelled implement directly and primarily used in agricultural production, such as a tractor.
2. An implement directly and primarily used in agricultural production that is customarily drawn or attached to a self-propelled implement in the performance of its function, such as a plow.
3. A grain dryer (heater and blower only) directly and primarily used in agricultural production.
4. A snow blower, rear-mounted or front-mounted blade, or rotary cutter used in agricultural production, if attached to or towed by a self-propelled implement.
5. A diesel fuel trailer, seed tender, all-terrain vehicle, or off-road utility vehicle primarily used in agricultural production.
6. Tangible personal property that does not become a part of real property and is directly and primarily used in livestock or dairy production, aquaculture production, or the production of flowering, ornamental, or vegetable plants.
7. Auger systems, curtains, curtain systems, drip systems, fans and fan systems, shutters, inlets, shutter or inlet systems, and refrigerators used in livestock or dairy production, aquaculture production, or the production of flowering, ornamental, or vegetable plants.
8. An auxiliary attachment improving safety, performance, operation, or efficiency for items 1 through 7.
9. A replacement part for items 1 through 8.
10. A container, label, carton, pallet, packing case, wrapping, baling wire, twine, bag, bottle, shipping case, or other similar item used in agricultural, livestock, or dairy production.

Qualifying manufacturing machinery/equipment: The item must be computers, machinery, equipment, replacement parts, supplies, or material used to construct or self-construct computers, machinery, equipment, replacement parts, or supplies used for one of the following purposes:

1. Directly and primarily used in processing by a manufacturer.
2. Directly and primarily used to maintain integrity or unique environmental conditions for the product.
3. Directly and primarily used in research and development of new products or processes.
4. Directly and primarily used in recycling or reprocessing of waste products.

Pollution control equipment: The equipment must be used by a manufacturer primarily to reduce, control, or eliminate air or water pollution.

Qualifying computer software, specified digital products, and digital services: The product purchased may only be those listed in Iowa Code section 423.3(104), must be purchased by a commercial enterprise as defined in Iowa Code section 423.3(104), and must be used exclusively by the commercial enterprise.

Direct pay: Businesses and individuals who pay their taxes directly to the Department, rather than to the seller, **must** enter their Direct Pay permit number in the space provided.

Private nonprofit educational institutions: Purchases made by Iowa private nonprofit educational institutions as defined in Iowa Code section 423.3(17) used for educational purposes are exempt.

Not exempt from sales and use tax are purchases by most other private nonprofit organizations such as churches, fraternal organizations, clubs, etc., for use by those organizations. For more information about sales, use, and excise tax exemptions, see the Department's website revenue.iowa.gov.

Nonprofit food banks: Purchases of tangible personal property and taxable services by nonprofit food banks as defined in Iowa Code section 423.3(107) are exempt from sales and use tax if the property or services are used by the food bank for a charitable purpose. Iowa Administrative Code rule 701—212.1 provides more information on what constitutes a charitable purpose. Purchases by these organizations of specified digital products are taxable.

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City: _____ State: _____ ZIP: _____
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City: _____ State: _____ ZIP: _____

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