



# Iowa Sales Tax Exemption Certificate

## Energy Used in Processing /Agriculture

**This is not a claim for refund form.**

This form is to be completed by the purchaser and provided to the seller of the energy used in processing/agriculture to exempt future purchases from sales tax. To obtain a refund of sales tax paid on previously used energy used for processing or agriculture obtain form IA 843 (22-009) by calling 1-800-532-1531 (Iowa only) or 515/281-7239. An energy study is required to be attached to the IA 843 in order to receive a refund.

**This document is to be completed by a purchaser to claim exemption from sales/use tax.**

Purchaser		
Address		
City	State	Zip Code
SS#/Fed ID #	Phone #	
General Nature of Business		

Seller Name		
Address		
City	State	Zip Code

FUEL PURCHASED:       Electricity       Gas       Other, specify \_\_\_\_\_

REASON FOR EXEMPTION:     Grain Drying     Raising Livestock     Generating Electricity  
    Manufacturing     Other, specify \_\_\_\_\_

PERCENTAGE EXEMPTION CLAIM FOR PERIOD BEGINNING: \_\_\_\_\_

Meter No. \_\_\_\_\_  100% Used in Processing/Agriculture

Utility Account No. \_\_\_\_\_  100% Used in Processing/Agriculture

Other Purposes

\_\_\_\_\_ % Exempt      \_\_\_\_\_ % Taxable

If fuel is not metered, explain method of purchase and storage.

Documentation supporting the exemption must be attached to or part of this certificate in order for a seller to accept the exemption certificate. The acceptance of a properly-completed certificate relieves the seller of liability. The documentation must be specific when listing processing/agricultural activities. All taxable activities must also be listed except that they may be lumped into more general categories such as lighting, office, heating, air conditioning, etc. A purchaser may petition the Iowa Department of Revenue and Finance for a review of its fuel exemption certificate. If information necessary to determine exemption percentage is not provided, the department will request additional information. If the department does not review the certificate within 12 months from the date the application for review is made, the fuel exemption certificate is deemed to be correct. "Fuel" includes gas, electricity, water, heat, steam and any other tangible personal property consumed in creating heat, power or steam.

Under penalties of perjury, I swear or affirm that the information on and attached to this form is true and correct as to every material matter.

Authorized Signature of Owner, Partner or Corporate Officer: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

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**EXEMPTION PERCENTAGE CALCULATION**

Complete the calculation below for each meter which metered energy for both exempt and nonexempt purposes.  
If documentation cannot be completed on this form, attach additional pages.

Period used for basis of computation. Consider seasonal operations when selecting period.  
\_\_\_\_\_ through \_\_\_\_\_

<b>Exempt Activity</b>	<b>(A) Energy Used (watts/ccf)/hour</b>	<b>(B) Hours of Use</b>	<b>Total (A x B)</b>	<b>Nonexempt Activity</b>	<b>(A) Energy Used (watts/ccf)/hour</b>	<b>(B) Hours of Use</b>	<b>Total (A x B)</b>
_____	_____	_____	_____	Lighting	_____	_____	_____
_____	_____	_____	_____	Heating/AirCon.	_____	_____	_____
_____	_____	_____	_____	Office Equip.	_____	_____	_____
_____	_____	_____	_____	Refrigeration	_____	_____	_____
_____	_____	_____	_____	Maintenance	_____	_____	_____
_____	_____	_____	_____	Other, specify	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____
_____	_____	_____	_____	_____	_____	_____	_____

TOTAL EXEMPT USE \_\_\_\_\_

TOTAL NONEXEMPT USE \_\_\_\_\_

TOTAL USE \_\_\_\_\_ EXEMPT % \_\_\_\_\_

NONEXEMPT % \_\_\_\_\_