



# 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 previously paid on energy used for processing or agriculture, obtain form IA 843 (22-009) by calling 1-800-532-1531 (Iowa only) or 515-281-7239 or download from our Web site at www.iowa.gov/tax. An energy study must 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.**

Certificates are valid for up to three years.

Purchaser		
Address		
City	State	ZIP
SSN/FEIN	Phone #	
General Nature of Business		

Seller Name		
Address		
City	State	ZIP

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 provided with 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 combined into more general categories such as lighting, office, heating, air conditioning, etc. A purchaser may petition the Iowa Department of Revenue 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 that measured energy use 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 \_\_\_\_\_

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

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

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

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

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