

Contractor's Name & Address	
Iowa Sales or Use Tax Permit No.	Federal ID No.

Name & Address - government unit, private nonprofit education institution, nonprofit museum	
If contract is not directly above name, who is your contract directly with? NAME	

1. Project Number and Type of Work _____
2. Is your contract written? _____ If so, date signed: _____

INCLUDE ONLY BUILDING MATERIALS THAT BECAME PART OF REAL PROPERTY. See instructions on reverse side.

A. Name, City, & State of Material Supplier	B. Type of Building Material	C. Purchase Price	D. Amount (5%) of Iowa Sales & Use Tax	E. Did Supplier collect Iowa Sales or Use Tax? (Yes or No) If 'No', who paid the tax & when?	F. Amount of Iowa Local Option Sales Tax	G. CO where Iowa Local Option Tax Paid
1.						
2.						
3.						
4.						
5.						
6.						
7.						
8.						
TOTALS:						

Subscribed and sworn to by _____ before me this _____ day of _____, _____ County of Iowa.

Notary Public in and for _____ County of Iowa.

I, "Contractor", being duly sworn upon oath depose and state that this statement is made pursuant to Section 422.45(7), Code of Iowa, that all statements made herein are true and accurate as I verily believe; that all of the tangible personal property described herein became an integral part of the project herein described, and Sales or Use Tax was paid to Iowa thereon asserted.

Name _____ Title _____

*Iowa Dept. of Revenue & Finance 35-002 (1/96)

INSTRUCTIONS FOR CONTRACTORS STATEMENT

Column A through E must be completed. If Local Option Sales Tax was paid on the purchase price, complete columns A through G.

- A. Name, City, & State of Material Supplier --** "Out of stock" or "inventory" should be entered in column A for materials that the contractor has manufactured or has in their inventory, making the contractor the material supplier.
- B. Type of Building Material --** Be specific. Only the items that become an integral part of the structure should be listed. The following is a nonexclusive list of items that DO NOT qualify: equipment rental, machinery, equipment, tools, utilities, warning lights, barricades, kybos, forms, stakes, scaffolding, dynamite, lodging, fuel, and labor.
- C. Purchase Price --** Cost of material shown in column B. Do not include transportation charges, delivery charges, or hauling charges. Do not include sales/use or local option sales tax in this column.
- D. Amount of Iowa Sales & Use Tax --** Compute on the purchase price recorded in column C. Do not include Local Option Sales Tax in column D.
- E. Did Supplier Collect Iowa Sales Or Use Tax --** If answer is 'no', include who paid the tax, the date the tax was paid, and Iowa permit number it was remitted under. If no Iowa tax paid, please explain why not and/or which state the tax was paid in.
- F. Amount of Iowa Local Option Sales Tax --** In addition to the state sales & use tax in column D, there may be purchases which were subject to an Iowa Local Option sales tax in this column, not in column D.
- G. Local Option Sales Tax --** Name of the county for which Iowa Local Option sales tax was paid. (If you know the county number, please enter the number instead of the name).

Directions Except for Interstate, primary, and MP projects let by the Iowa DOT on or after October 26, 1999, this Contractor's Statement must be prepared and sworn to by each general contractor, special contractor or subcontractor who fulfills a contract or subcontract pertaining to a project that is sponsored by agencies or instrumentalities of the federal, state, county, municipal governments, private nonprofit educational institutions, or nonprofit museums. Upon completion of the contract, this form must be presented to that sponsor so they may file for a tax refund in accordance with Section 422.45(7), Iowa Code as amended.

Contractor: Forward this statement to the sponsor (governmental unit, private nonprofit educational institution, nonprofit museum). DO NOT send it to the Iowa Department of Revenue and Finance.

Sponsor: This statement must be attached to the Construction Contract Claim for Refund (35-003). Both forms must be filed before the Department can process your claim. FILE THE DEPARTMENT'S ORIGINAL COPY ONLY. No substitutes will be accepted. The claim for refund must be filed within 6 months of the final settlement date of the contract.