

# Iowa – Construction Exemption Certificate Affidavit

**SELLER**

MIDWEST ROOFING SUPPLY  
 5900 S LAKE FOREST DRIVE STE 400  
 MCKINNEY, TX 75070

**BUYER**

**Important** – To satisfy sales tax exemption requirements, please send the following forms back to us:

1. This cover page AND
2. A copy of your Iowa Construction Sales Tax Exemption Certificate. An example of this form is provided.

If sending more than one document, send separately using the same order as described above.

Documents can be returned to us by mail using the address listed above or you may email or fax the forms back to us at:

Fax Number is: \_\_\_\_\_

Email Address is: \_\_\_\_\_

**Sample Exemption Document**

Iowa Department of Revenue  
 www.state.ia.us/tax

Iowa Department of Transportation  
 IOWA ROAD (I) 21-18

**DESIGNATED EXEMPT ENTITY  
 IOWA CONSTRUCTION SALES TAX EXEMPTION CERTIFICATE  
 AND AUTHORIZATION LETTER**

This document may be completed by a designated exempt entity and given to their contractor and/or subcontractor.  
 Seller: Keep this certificate in your files. Contractor/Exempt Entity: Keep a copy of this certificate for your records.  
 Do not send this to the Department of Revenue.

Designated Exempt Entity IOWA DEPARTMENT OF TRANSPORTATION		Seller/Contractor or Subcontractor Name Contractor	
Address 1 800 LINCOLN WAY		Address 1 123 Your Street	
Address 2		Address 2	
City AMES	State IA	City Ankeny	State IA
Zip Code 50010		Zip Code 50021	
Construction Project Name 14/06/17/07			
Construction Project # 97-0201-105			
Description of contract/subcontract WOODBURY BRIN 020 (105) 97 BRIDGE REPLACEMENT - STEEL DECK			

Designated Exempt Entity Authorized Agent: *J. Doe* Date: 08/05/2014

91-013 187/8/20

**AUTHORIZATION LETTER FROM IOWA DEPARTMENT OF TRANSPORTATION**

**CONTRACTOR/SUBCONTRACTOR:** A copy of this document must be presented to your suppliers prior to purchasing your building materials.

Pursuant to Iowa Code Section 423.3 18Q1 you are authorized to purchase building materials tax free for the contract specified above.

The exemption certificate (or a copy of the certificate) may be provided to the suppliers of your building materials and will authorize them to add you the materials exempt from Iowa sales tax and any applicable local option sales tax. Complete information on qualifying materials and supplies can be found at: www.state.ia.us/tax, the Iowa Department of Revenue (IDR) Web site.

It is your responsibility to have records identifying the materials purchased and verifying they were used on this construction project. Any materials purchased tax free and not used on this construction project are subject to sales and applicable local option tax. Should this occur, the tax must be paid directly by you to DRH in the same calendar quarter the contract is completed. Email the department at idr@iowagov if you have questions on this requirement.

Contractors should be aware that use of the certificate to claim exemption from tax for items not used on the project or that do not qualify for exemption could result in civil or criminal penalties.

Purchaser's Signature

Date

Purchaser's Name

Title