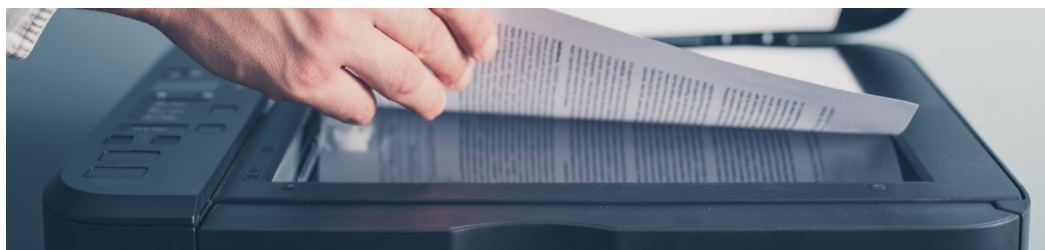




## Tax Treatment of Multi-Function Devices



### What is a Multi-Function Device?

A multi-function device (“MFD”), also known as a multi-function printer, is office equipment that incorporates the functionality of multiple office machines. The most common example of a MFD is the all-in-one-print, scan, email and photocopier used in many offices.

### What else do I need to know?

The Iowa Department of Revenue (IDR) has undertaken further review of rules which implement the “Computer Exemption”.

**MFDs used by insurance companies, financial institutions, and commercial enterprises are generally exempt from sales and use tax under the computer exemption.** The Computer Exemption applies only to insurance companies, financial institutions, and “commercial enterprises.”

For more information on the Computer Exemption refer to Iowa Code section 423.3(47)(a)(4) and rules 701—230.14 and 701—230.18. Rule 701—230.18 provides more detail on what constitutes a “commercial enterprise.”

### Mission Statement:

The statutory mission of the Iowa Department of Revenue is to serve Iowans and support state government by collecting all taxes required by law, but no more.



## Can I request a refund?

IDR will accept refund claims for sales and use tax paid on exempt MFDs. However **to qualify, the refund claim must be:**

- Within the statute of limitations; and
- Not previously denied by IDR.

Refund claims should be submitted by completing the IA843 form found on IDR's website at <https://tax.iowa.gov/sites/files/idr/forms1/IA843ClaimforRefund%20%2822009%29.pdf>

Please follow the instructions for completing the form, including the required supporting documentation. Completed claim forms should be sent to:

Compliance Services  
Iowa Department of Revenue  
PO Box 10456  
Des Moines IA 50306-0456

## Questions?

Email: [idr@iowa.gov](mailto:idr@iowa.gov)

Postal Mail:  
Taxpayer Services  
Iowa Department of Revenue  
P.O. Box 10457  
Des Moines, IA 50306-0457

Or call:  
1-800-367-3388  
515-281-3114

TDD - Deaf and hearing assistance: 515-242-5942  
Monday - Friday 8 a.m. to 4:15 p.m.

### Vision Statement

Iowa will be a state where it is easy to understand and comply with tax obligations.

<https://tax.iowa.gov>