

Use this form to report estimated replacement tax information. If any of the situations listed on the cover letter apply, complete this form and return to the Department of Revenue on or before October 1, 2023. If none of the conditions are applicable, you do not need to complete the form.

Company name: _____ Contact person: _____
Phone: _____ Email: _____

Electric delivery tax

Report the total taxable kilowatt hours of electricity you anticipate will be delivered to consumers during 2023 within each competitive service area.

Competitive Service Area	kWh Delivered

Gas delivery tax

Report the total taxable therms of natural gas you anticipate will be delivered to consumers during 2023 within each competitive service area.

Competitive Service Area	Therms Delivered

Report separately, the total taxable therms of natural gas you anticipate will be delivered to each new electric power generating plant during 2023 within each competitive service area.

Competitive Service Area	Therms Delivered

Generation tax

Report the total taxable kilowatt hours of electricity you anticipate will be generated in Iowa in 2023.

Kilowatt hours generated: _____

Report separately, the total taxable kilowatt hours of electricity you anticipate will be generated for each new electric power generating plant in 2023.

Kilowatt hours generated: _____

Kilowatt hours generated: _____

Transmission tax

Total taxable pole miles by line voltage of electric transmission lines you anticipate will be owned or leased as of December 31, 2023.

34.5-100 kilovolts: _____

151-300 kilovolts: _____

101-150 kilovolts: _____

More than 300 kilovolts: _____

Mail or email your completed report to:

Mail to: Local Government Services Division
Iowa Department of Revenue
PO BOX 10469
Des Moines IA 50306-0469

Email: IDR-PropTax@iowa.gov