

# Iowa Sales Tax Audit Process

**A Notice of Intent to Audit/Examination  
(Audit Questionnaire & Routine Audit Letter)**



**All records and documents are to be ready  
for the auditor on the start date of the audit**



**Site Visit  
(sometimes)**



**The length of an audit will vary, depending  
on the complexity of the business  
and the problems encountered**



**Preliminary Audit Findings Provided**

**Resolve with Auditor  
or Assessment Issued**