



**SECTION II. REVENUE SUMMARY**  
**Out of State Only**

	▲ Iowa	▲ Iowa	▲ Totals	▲ Totals	TOTAL STAMPS		
	20's	25's	(out of state)	(out of state)	FOR PACKS OF		
			20's	25's	20's	25's	
1. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲							1.
2. Add purchases this month (from Section I) ▲							2.
3. Subtotal							3.
4. Less ending inventory (this month's unaffixed stamps)▲							4.
5. Balance (revenue stamps used this month) (A)							5.

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All of the above states should be combined and entered in Section II on the front side of this form under the columns "Totals (out of state)" for 20's and 25's.

**FILING INSTRUCTIONS**

**Report Requirements:**

The report must cover the period from the first day of the month to the last day of the month to be considered complete. If merchandise has been returned to the factory unstamped, a credit will be allowed only if a credit memorandum is attached.

**Affixing Stamps:**

Stamps must be affixed within 48 hours, exclusive of Sundays and legal holidays (IA Admin. Code 453A.10).

**Due Date:**

This report is due on or before the 10th day of the month following the month for which the report is made.

**Penalty:**

Civil penalty starts at \$200.00 for late filed, incomplete, or false reports.

Penalty for failure to timely pay the tax due or penalty for audit deficiency: A penalty of 5% will be added to the tax due if at least 90% of the correct amount of tax is not paid by the due date. The penalty can only be waived under limited circumstances.

Where the failure to file penalty and one of the other penalties are applicable, the failure to file penalty will take precedence.

**SECTION IV. DISTRIBUTOR'S RECORD OF CIGARETTES RECEIVED**

Manufacturer: \_\_\_\_\_

BROWN & WILLIAMSON

LORILLARD

Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's
TOTALS											

Manufacturer: \_\_\_\_\_

Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's
TOTALS											

Manufacturer: \_\_\_\_\_

Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's
TOTALS				TOTALS				TOTALS			

**SECTION IV. DISTRIBUTOR'S RECORD OF CIGARETTES RECEIVED**

Manufacturer: \_\_\_\_\_

PHILLIP MORRIS

R.J. REYNOLDS

Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's
TOTALS											

Manufacturer: \_\_\_\_\_

Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's
TOTALS											

Manufacturer: \_\_\_\_\_

Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's	Date	Invoice No.	Packs of 20's & Little Cigars	Packs of 25's
TOTALS				TOTALS				TOTALS			