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

Iowa Cigarette Tax Report
Out-of-State Distributors

▲ **RETURN FOR MONTH OF** _____ **YEAR** _____

DUE DATE: On or before the 10th day of the month following the month for which the report is made.

▲ **PERMIT NO:** _____

NAME: _____

ADDRESS: _____

_____

_____

FOR OFFICE USE ONLY
Postmark Date: ▲ _____
Audit Period: _____

MAIL THIS FORM TO:
Iowa Department of Revenue
PO Box 10456
Des Moines IA 50306-0456
OR FAX IT TO: 515-281-3756
FOR ASSISTANCE, CALL: 515-281-8023

Cigarette reports and all supporting documentation are required to be maintained for five years.

Contraband: Only approved brands of cigarettes may be sold in Iowa. Any product not on the list is contraband.
Go to www.state.ia.us/tax/business/CigTobIndex.html

Filing Information

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 be waived only under limited circumstances.

Interest: Taxes payable are subject to interest at the rate prescribed by law and accrues on the unpaid tax from the due date of this return. Any fraction of a month is considered a whole month for purposes of computing interest. Interest cannot be waived.

SECTION I.
IOWA REVENUE INDICATOR PURCHASES DURING THE MONTH

Date	Quantities Stamps For Packs of 20	Packs of 25	Gross Total in Dollars and Cents Total Order
TOTALS:			

To line 2 of Section 2.

SECTION II. SUMMARY OF REVENUE AND INDICATOR AVAILABILITY

		20's Quantity	25's
1. Beginning inventory (prior month's ending inventory)			
a. Unaffixed stamps	1a		
b. Affixed stamps	1b		
c. Subtotal. Add a and b.	1c		
2. Iowa purchases from Section 1	2		
3. Subtotal. Add lines 1c and 2.	3		
4. Ending inventory (current month's stamps)			
a. Unaffixed stamps	4a		
b. Affixed stamps	4b		
c. Subtotal. Add a and b.	4c		
5. Balance. Subtract line 4c from line 3.	5		
6. Summary of Iowa sales from Section 3 on back	6		
The amount on line 5 should equal the amount on line 6.			
7. Stamped cigarettes returned to manufacturer	7		

I declare that I have examined this report and to the best of my knowledge and belief, it is a true, correct and complete report.

Authorized Signature: _____ Telephone Number: _____

Title of Officer: _____ Date: _____

PERMIT NO: _____ **NAME:** _____

SECTION III. SUMMARY OF IOWA SALES

Date	Name	Address	Number of Packs of 20's and Little Cigars	Number of Packs of 25's
BALANCE: Total Packs Sold Into Iowa. Enter on line 6 on the front side.				

If you need additional space, attach copies of this page.