



Additional instructions are on the final page.

For period (MM/DD/YYYY) \_\_\_\_ / \_\_\_\_ / \_\_\_\_ through 06/30/\_\_\_\_

Use this form to apply for a retail permit to sell cigarettes, tobacco, alternative nicotine, or vapor products at retail. If you need a different, non-retail cigarette or tobacco permit, use form 70-015. If approved, the permit is only valid for the location listed on the permit. You must obtain a separate retail permit for each location you own or operate.

Business Information:

Legal name/Doing business as (DBA): \_\_\_\_\_

Iowa sales and use tax account number: \_\_\_\_\_

Retail address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_ ZIP: \_\_\_\_\_

Mailing address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_

Legal Ownership Information:

Type of ownership: Sole Proprietor  Partnership  Corporation  LLC  LLP

Name of sole proprietor, partnership, corporation, LLC, or LLP: \_\_\_\_\_

Primary office address: \_\_\_\_\_ City: \_\_\_\_\_ State: \_\_\_\_ ZIP: \_\_\_\_\_

Phone: \_\_\_\_\_ Fax: \_\_\_\_\_ Email: \_\_\_\_\_

Retail Information:

Types of Sales: Over-the-counter  Vending machine  Vending machine that assembles cigarettes  Delivery sales of alternative nicotine/vapor products (see instructions)  Mobile sales (see instructions)  VIN: \_\_\_\_\_ License plate number: \_\_\_\_\_

Types of Products Sold: (Check all that apply)

Cigarettes  Tobacco  Alternative nicotine products  Vapor products

Type of Establishment: (Select the options that best describe the establishment)

Alternative nicotine/vapor store  Bar  Convenience store/gas station  Drug store  Grocery store  Hotel/motel  Liquor store  Restaurant  Tobacco store  Other (provide description)  \_\_\_\_\_

Do you have other permits issued under Iowa Code chapter 453A at this retail location? If yes, provide permit number(s): \_\_\_\_\_

Do you intend to make retail sales to ultimate consumers? Yes  No

Include with this application a list of your suppliers of cigarettes, tobacco, alternative nicotine and vapor products on a separate sheet.

Identify partners or corporate officers (up to three) if the business is not a sole proprietorship.

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

Name: \_\_\_\_\_ Title: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

If this application is approved and a permit is granted, I/we do hereby bind ourselves to a faithful observance of the laws governing the sale of cigarettes, tobacco, alternative nicotine, and vapor products.

**Signature of Authorized Party**

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, and to the best of my knowledge and belief, it is true, correct, and complete. I declare that I am authorized to act on behalf of the taxpayer, and will only act within my authority.

Printed Name/Title: \_\_\_\_\_

Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_ Email: \_\_\_\_\_

Send this completed application and the applicable fee to your local jurisdiction. If your local jurisdiction permits electronic transmission of this application, your email or fax signature will constitute a valid signature. It is up to your local jurisdiction to approve this application and issue the permit. You must have an approved permit issued to you by the local jurisdiction before acting as a retailer in that jurisdiction. You must separately apply in each local jurisdiction in which you plan to act as a retailer. If you have any questions about the status of your application, contact your city clerk (within city limits) or your county auditor (outside city limits). NOTE: A completed application is NOT a valid permit even if submitted to your local jurisdiction with the applicable fee.

**FOR CITY CLERK/COUNTY AUDITOR ONLY – MUST BE COMPLETE**

- Fill in the amount paid for the permit: \_\_\_\_\_
- Fill in the date the permit was approved by the council or board: \_\_\_\_\_
- Fill in the permit number issued by the city/county: \_\_\_\_\_
- Fill in the name of the city or county issuing the permit: \_\_\_\_\_
- New  Renewal

Send completed/approved application to the Iowa Department of Revenue within 30 days of issuance. Make sure the information on the application is complete and accurate. A copy of the permit does not need to be sent; only the application is required. If a permit is being exchanged due to change of location within the same jurisdiction, permittee should complete an application with new location information and application should be sent to the Department as described above. Permittees who exchange a valid permit are not required to pay an additional fee when an exchange application is submitted. It is preferred that applications are sent via email, as this allows for a receipt confirmation to be sent to the local authority.

- Email: [iapledge@iowaabd.com](mailto:iapledge@iowaabd.com)
- Fax: 515-281-7375

# Iowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor Instructions

## General Instructions

- Complete all applicable fields. A permit will not be issued until this application is properly completed and has been approved by your local jurisdiction or the Iowa Department of Revenue.
- Fill in the month, day, and years that this application covers.
- All permits expire annually on June 30.
- A new application must be submitted every year.

## Business Information

- Fill in the legal name/DBA name of the business.
- Fill in the 9-digit Iowa sales and use tax permit number.
- Fill in the retail location address, city, and ZIP code. This is the address that will appear on the permit, if approved. If you are making mobile sales (see below for further instructions), use this line to report the address of the location from which your vehicle will be dispatched.
- Fill in the mailing address or PO Box, city, state, and ZIP code.
- Fill in the 10-digit phone number of the business.

## Legal Ownership Information

- Check the ownership type of the business.
- Fill in the name(s) of the sole proprietor, partnership, the corporation, the LLC, or the LLP that owns the business. This is not the store manager or the corporate president. Do not fill in the name of an individual unless the type of ownership is sole proprietor.
- Fill in the address, city, state, and ZIP code of the business' primary office.
- Fill in the 10-digit phone number, fax number, and email address of the legal owner.

## Retail Information

- Check the box for the type of sales the business will make.
- If you will make mobile retail sales, include the vehicle identification number (VIN) and license plate number for the vehicle from which sales will be made. NOTE: Each vehicle is a separate retail location. If you plan to make retail sales from more than one vehicle, you must complete a separate application for each vehicle from which retail sales will be made.
- Check the types of products sold at the business.
- Check the box that best describes the type of business establishment.
- Print the name of the sole proprietor, the partner(s), or corporate officials (up to three).
- Sign and date the application. The application must be signed by an authorized party.
- Return this application and fee to your local jurisdiction: city clerk (within city limits) or county auditor (outside of city limits).

## Permit Fees

- The price of a retail permit depends on the location of the business and the month issued

Location	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Outside of city limits	\$50.00	\$37.50	\$25.00	\$12.50
City of less than 15,000	\$75.00	\$56.25	\$37.50	\$18.75
City of 15,000 or more	\$100.00	\$75.00	\$50.00	\$25.00

## For City Clerk/County Auditor Only

Send completed/approved applications within 30 days of issuance to [iapledge@iowaabd.com](mailto:iapledge@iowaabd.com) or by fax to 515-281-7375.

Visit the Iowa Department of Revenue at [tax.iowa.gov](http://tax.iowa.gov) for information regarding minimum price, a list of approved brands, a list of licensed distributors, and answers to frequently asked questions.