

Business name: _____ **Bond number:** _____

Select the permits and licenses required for your business. If a business is required to obtain more than one type of permit or license, the bond requirements will be cumulative. Calculate the Total Bond Amount after making your selections.

Permits or Licenses Requiring Bond (select all that apply)	Bond Amount
<input type="checkbox"/> Cigarette Distributor Permit	\$2,500
<input type="checkbox"/> Tobacco Distributor License	\$1,000
<input type="checkbox"/> Cigarette Manufacturer Permit	\$5,000
<input type="checkbox"/> Cigarette Vendor Permit.....	\$1,000
<input type="checkbox"/> Cigarette Wholesaler Permit.....	\$2,500
<input type="checkbox"/> Cigarette Distributing Agent Permit	\$2,500
<input type="checkbox"/> Cigarette Railway Car Retailer Permit.....	\$ 500
<input type="checkbox"/> Alternative Nicotine or Vapor Product Delivery Seller Permit	\$1,000
<input type="checkbox"/> Cigarette Distributor and Tobacco Distributor.....	\$3,500
<input type="checkbox"/> Cigarette Wholesaler and Tobacco Subjobber	\$2,500
<input type="checkbox"/> Non-permittee Storing Interstate Cigarettes	\$5,000
Total Bond Amount (add price of all bonds selected)	\$_____

Bond Type

- Cash
- Certificate of Deposit
- Surety (Fill out the information below)

Principal

Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Surety Company

Name: _____

Address: _____

City: _____ State: _____ ZIP: _____

The surety on this bond must be from a surety company authorized to do business in Iowa as approved by the Insurance Division of the Iowa Department of Commerce.

The parties listed above hereby swear that a bond has been issued by the surety company listed above to the State of Iowa in the sum of \$_____00 (Total Bond Amount) for monies the Principal(s) and all its successors are held responsible for by law.

The Principal(s) is or shall be a permit or license holder in accordance with Iowa Code chapter 453A, will obey all provisions of the Iowa cigarette and tobacco products and delivery sales of alternative nicotine or vapor products tax law, and shall pay all taxes, fees, and other costs required by law.

This bond shall be effective for the permit or license year ending June 30, _____ and each successive year until the permit or license is canceled.

Surety Company (attach seal)

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.

Principal (print name): _____

Authorized Signature: _____ Date: _____

This form is completed for a new Iowa permit or license, or if the bond changes. Include this form with a completed Annual Application for Iowa Cigarette Permit, Tobacco Tax License, or Delivery Seller Permit, Form 70-015. Include a copy of the bond. **Submit all items to:**

Mailing Address:
Cigarette/Tobacco
Tax Management Division
Iowa Department of Revenue
PO Box 10472
Des Moines IA 50306-0472

OR
Delivery Address:
Iowa Department of Revenue
Hoover Building, Cigarette Tax
1305 E Walnut
Des Moines IA 50319

The notice for relief from liability for the bonding company should be sent by certified mail to:
Iowa Department of Revenue
Tax Management Division
Compliance Services – Cigarette Tax
PO Box 10465
Des Moines IA 50306-0465

Questions: Contact us by telephone at: 515-281-6134 or by email at: IDRCigarette@iowa.gov