

Permit number: _____ Federal Employer Identification Number (FEIN): _____

Business name: _____

Address: _____

City: _____ State: _____ ZIP: _____

The Permittee hereby claims a refund of Iowa Cigarette or Tobacco Tax in accordance with Iowa Code chapter 453A for:
(check applicable box below)

- Iowa cigarette permit fee Complete Section 1
- Unused cigarette stamps..... Complete Section 2
- Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment (before destroying product, you must contact the Department)..... Complete Section 3

Section 1. Refund of Iowa cigarette or tobacco permit fee

1. Date Permit Number was surrendered to the Department:..... _____
2. Reason for surrender: _____

3. Total refund amount claimed:..... _____

Section 2. Cigarette stamps that were not used

1. Reason cigarette stamps were not used (choose one):
 - Stamped cigarettes were destroyed. Before destroying any product, you must contact the Department. The Department must witness the destruction.
 - Recalled by the Department or returned to the Department.
2. Date of destruction or return: _____
3. Explanation of destruction or return: _____

4. Stamps Destroyed or Returned (Contact the Department for returns of 25's stamps)

Revenue Indicator	Number Unused	Tax Rate	Gross Tax	Less 2% Discount	Net Claim
20's stamps					
25's stamps					

5. Total refund amount claimed:..... _____

Section 3. Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment

Before destroying any product, you must contact the Department.

1. Date of return, destruction, or overpayment:
2. Reason for claim: _____

3. Tobacco Products Returned or Destroyed

Brand of product	If destroyed, list means of destruction	Rate	Amount of returned product	Gross claim	Less 3.5% discount	Net claim
		50% of wholesale cost				
		\$1.19/oz.				
		\$.50/stick				

4. Total refund amount claimed:.....

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: _____ Date: _____

Title: _____ Phone: _____

Additional CEO/CFO signature (for destroyed product only): _____

Additional witness signature (for destroyed product only): _____

Subscribed and sworn to before me this day of: _____

Notary public: _____

Submit this form to:

Mailing Address:
Cigarette/Tobacco
Compliance 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 St.
Des Moines IA 50319

For Office Use Only
Denied: _____
Refund: _____
Approved: _____
Date: _____

Questions: Contact us by phone at: 515-281-3114 or email at: IDRCigarette@iowa.gov