

Permit or license number: \_\_\_\_\_

Federal Employer Identification Number: \_\_\_\_\_

Business name: \_\_\_\_\_

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

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

The Permittee or Licensee 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 permit fee**

1. Date Permit Number was surrendered to the Department:..... \_\_\_\_\_
2. Reason for surrender: \_\_\_\_\_  
\_\_\_\_\_
3. Total refund amount claimed:..... \_\_\_\_\_

**Section 2. Cigarette stamps which were not used**

1. Reason cigarette stamps were not used (choose one):
  - Lost due to destruction (Proof of loss must be included and claim submitted within 30 days).
  - Recalled by the Department or returned to the Department.
2. Date of loss or recall:..... \_\_\_\_\_
3. Circumstances of loss: \_\_\_\_\_  
\_\_\_\_\_

4. Items Lost or Returned

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**

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

3. Items Returned or Destroyed (before destroying product, you must contact the Department)

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  
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 St.  
Des Moines IA 50319

For Office Use Only  
Denied: \_\_\_\_\_  
Refund: \_\_\_\_\_  
Approved: \_\_\_\_\_  
Date: \_\_\_\_\_

**Questions:** Contact us by telephone at: 515-281-6134 or email at: [IDRCigarette@iowa.gov](mailto:IDRCigarette@iowa.gov)