

Return for the month of: ▲ _____ Year: ▲ _____

FOR OFFICE USE ONLY

Postmark date: ▲ _____

Due date: Submit this return on or before the 20th day of the month following the month for which the report is made.

Audit period: _____

For example, if you are making a return for July, this form is due on or before the 20th of August.

Permit number: ▲ _____

Business name: _____

Address: _____ City: _____ State: _____ ZIP: _____

Do not include cigarettes and little cigars, which are subject to the Iowa cigarette tax. Include Schedules P1, P2, P3, C1, C2, and C3 unless the total is zero on a particular schedule.

Section 1 – All tobacco products tax reconciliation. Do not include little cigars or snuff. Only include cigars if all cigars are taxed at 50% and listed on Schedule P1.

- 1. Total cost of tobacco products purchased or returned from out-of-state (OOS) customers (from Schedule P1, 70-093)..... ▲ 1. _____
- 2. Total credit for tobacco products sold OOS (from Schedule C1, 70-097)..... ▲ 2. _____
- 3. Total credit for tobacco products returned to manufacturer (MFR) (from Schedule C1, 70-097) ▲ 3. _____
- 4. Total credit for tobacco products except snuff and cigars (add lines 2 and 3)..... 4. _____
- 5. Net tobacco purchases for tobacco products (subtract line 4 from line 1)..... 5. _____
- 6. Tobacco products tax rate 6. 50%
- 7. Tax due for tobacco products (multiply line 5 by line 6)..... 7. _____

Section 2 – Snuff product tax reconciliation (report weight in ounces)

- 8. Total weight of snuff products purchased and returned from OOS customers (from Schedule P2, 70-094)..... ▲ 8. _____
- 9. Total weight of snuff products sold OOS (from Schedule C2, 70-098)..... ▲ 9. _____
- 10. Total weight of snuff products returned to MFR (from Schedule C2, 70-098) ▲ 10. _____
- 11. Total weight of snuff products for credit (add lines 9 and 10)..... 11. _____
- 12. Net weight of all snuff products (subtract line 11 from line 8)..... 12. _____
- 13. Snuff products tax rate 13. \$1.19 per ounce
- 14. Tax due for snuff products (multiply line 12 by line 13)..... 14. _____

Section 3 – Cigar product tax reconciliation (excluding little cigars which are taxed as cigarettes)

- 15. Total tax for cigars purchased and returned from OOS customers (from Schedule P3, 70-095)..... ▲ 15. _____
- 16. Total tax credit for cigars sold OOS (from Schedule C3, 70-100) ▲ 16. _____
- 17. Total tax credit for cigars returned to MFR (from Schedule C3, 70-100)..... ▲ 17. _____
- 18. Total tax credit for cigars (add lines 16 and 17) 18. _____
- 19. Net tax due for cigars (subtract line 18 from line 15)..... 19. _____



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Section 4 – Calculation of amount due

20. Total tax (add lines 7, 14, and 19).....	20.	_____
21. Calculate 3.5% discount (multiply line 20 by 3.5% (.035)).	21.	_____
22. Total tax due (subtract line 21 from line 20).....	22.	_____
23. Overpayment credit (an overpayment letter must be included).....	▲ 23.	_____
24. Balance (subtract line 23 from line 22).....	24.	_____
25. Penalty, if applicable (see below or tax.iowa.gov).....	▲ 25.	_____
26. Interest, if applicable (see tax.iowa.gov).....	▲ 26.	_____
27. Total amount due (add lines 24, 25, and 26).....	▲ 27.	_____

Line 25: Penalties

Failure to Timely File a Return: If the return is filed after the original due date of the return and less than 90% of the correct amount of tax was paid by the original due date, multiply the unpaid tax by 5% (.05) and enter that amount on line 25. This penalty is in addition to any penalty for failure to timely pay the tax due, as described below. If you are subject to both penalties, add this penalty amount to the amount calculated below and enter the sum on line 25.

Failure to Timely Pay the Tax Due: A penalty of 5% must be added to the tax due if less than 90% of the correct amount of tax was paid by the original due date of the return. Multiply the unpaid tax by 5% (.05) and enter that amount on line 25. This penalty is in addition to any penalty for failure to timely file, as described above. If you are subject to both penalties, add this penalty amount to the amount calculated above and enter the sum on line 25.

Audit or Examination Deficiency: A penalty of 5% will be added to the unpaid tax if the Department discovers an underpayment during an audit or examination.

Fraud: A penalty of 75% will be added to the fraudulent claim or unpaid tax for fraudulent claims or willful failure to file a return.

Waivers: Penalties can be waived under limited circumstances, as described in Iowa Code section 421.27. Complete and submit a Penalty Waiver Request, Form 78-629 to request a penalty waiver.

Make check payable to Iowa Department of Revenue. When you pay by check, you authorize the Iowa Department of Revenue to convert your check to a one-time electronic banking transaction.

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

Authorized signature: _____ Date: _____

Title of officer: _____ Phone: _____

Tobacco returns and all supporting documentation are required to be maintained for five years. Only approved brands of roll-your-own product may be sold in Iowa. Any product not on the list is contraband. See tax.iowa.gov for a list of approved brands.

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
 Des Moines IA 50319

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