

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

Due date: Submit this report on or before the 20th day of the month following the month for which the return is made. For example, if you are making a return for July, this form is due on or before the 20th of August.

FOR OFFICE USE ONLY

Postmark date: ▲ _____

Audit period: _____

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 S1, S2, S3, and C4 unless the total is zero on a particular schedule.

Section 1 – All tobacco product tax reconciliation. Do not include little cigars or snuff. Only include cigars if all cigars are taxed at 50% and listed on Schedule S1.

- 1. Total sales of tobacco products (from Schedule S1, 70-103)..... ▲ 1. _____
- 2. Tobacco product tax rate 2. 50%
- 3. Tax due for tobacco products (multiply line 1 by line 2)..... 3. _____

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

- 4. Total weight of all snuff product sold (from Schedule S2, 70-104) ▲ 4. _____
- 5. Total weight of snuff product returned to manufacturer for credit
(from Schedule C4, 70-101) ▲ 5. _____
- 6. Net weight of all snuff product (subtract line 5 from line 4)..... 6. _____
- 7. Snuff product tax rate 7. \$1.19 per ounce
- 8. Tax due for snuff products (multiply line 6 by line 7) 8. \$ _____

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

- 9. Total tobacco tax on all cigar sales into Iowa (from Schedule S3, 70-105) ... ▲ 9. _____

Section 4 – Calculation of amount due

- 10. Total tax (add lines 3, 8, and 9)..... 10. \$ _____
- 11. Calculate 3.5% discount (multiply line 10 by 3.5% (.035))..... 11. \$ _____
- 12. Total tax due (subtract line 11 from line 10) 12. \$ _____
- 13. Overpayment credit (an overpayment letter must be included) ▲ 13. _____
- 14. Balance (subtract line 13 from line 12) 14. \$ _____
- 15. Penalty, if applicable (see below or tax.iowa.gov) ▲ 15. _____
- 16. Interest, if applicable (see tax.iowa.gov) ▲ 16. _____
- 17. Total amount due (add lines 14, 15, and 16)..... ▲ 17. _____



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Line 15: 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 15. 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 15.

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 15. 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 15.

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: IDRCigarette@iowa.gov