IOWA
Department of Revenue

Iowa Vending Machine Monthly Tax Return

Sticks Assembled

revenue.iowa.gov

Return for month of: _____ Year: _____

Due date: Submit this report on or before the 10th 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 10th of August.

Permit number: _____

Business name:_____

Physical location of business: _____

City: _____ State: _____ ZIP: _____

Include all pipe tobacco and roll your own (RYO) products purchased this month on the Uniform Tobacco Transaction Schedule (70-009). Only approved brands of RYO products may be sold in Iowa. Any product not on the approved brands list is contraband. See revenue.iowa.gov for a list of approved brands.

Section 1 – Number of pipe tobacco and RYO ounces purchased this month

1. Total number of ounces purchased from form 70-009 ..... 1._____

Section 2 – Meter reading for this month

2. Beginning meter reading for this month ..... 2._____
3. Ending meter reading for this month ..... 3._____
4. Total number of sticks assembled for this month (subtract line 2 from line 3)... 4._____

Section 3 – Calculation of amount due

5. Total number of sticks assembled for this month (from line 4)..... 5._____
6. Stick tax rate for vending machine 6. $0.0306
7. Vending machine stick tax due (multiply line 5 by line 6) ..... 7._____
8. Penalty, if applicable (see below or revenue.iowa.gov) ..... 8._____
9. Interest, if applicable (see revenue.iowa.gov)..... 9._____
10. Total amount due: (add lines 7, 8, and 9) ..... 10._____

Vending returns and all supporting documentation are required to be maintained for five years.

Line 8: 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 8. 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 8.

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 8. 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 8.

Additional Penalty Information:
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 (78-629) or submit on GovConnectIowa.

Make check payable to Iowa Department of Revenue.

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. I declare that I am authorized to act on behalf of the taxpayer, and will act only within my authority.

Authorized signature: _____ Date: _____

Title: _____ Phone: _____

Submit this form to:

Mailing Address:
ATTN Cigarette Tax
Iowa Department of Revenue
Alcohol & Tax Compliance Division
PO Box 10472
Des Moines IA 50306-0472

OR

In Person during Regular Business Hours:
Iowa Department of Revenue
1st Floor Hoover Building
1305 E Walnut
Des Moines IA 50319

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