

Return for month of: _____ Year: _____

FOR OFFICE USE ONLY

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.

Postmark date: _____

Audit period: _____

Permit number: _____

Business name: _____

Address: _____

City: _____ State: _____ ZIP: _____

Include all pipe tobacco and roll your own (RYO) products purchased this month (Schedule P4). Only approved brands of RYO products may be sold in Iowa. Any product not on the list is contraband. See tax.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 Schedule P4, Form 70-096)..... 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 3 from line 2) 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 machine6. \$0.0306

7. Vending machine stick tax due (multiply line 5 by line 6) 7. _____

8. Penalty, if applicable (see below or tax.iowa.gov) 8. _____

9. Interest, if applicable (see tax.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.

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: _____

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