

Return for month of: _____ Year: _____ Name: _____

List cigars sold out-of-state. Calculate the tax on each cigar or bundle of cigars to determine the correct tax due. The cigar tax is either 50% of the wholesale sales price or \$0.50 per cigar, whichever is lower. You will need to do this for each line item, so you may have several lines with the same invoice number. Include all information required in the table for cigars sold out-of-state. If more space is needed, include additional copies of Schedule C3.

Credit for cigars sold out-of-state

Invoice number	Invoice date	Sold to: Name, City, and State	Wholesale sales price	Quantity	50% of wholesale sales price	Quantity x \$0.50	Tax due (lower of 50% of wholesale sales price or quantity x \$0.50)

Total tax due for cigars (enter this total on line 16 of Form 70-022)..... _____

Iowa Tobacco Products In-State Distributors Schedule C3, page 2

Return for month of: _____ Year: _____ Name: _____

List cigars returned to manufacturer. Calculate the tax on each cigar or bundle of cigars to determine the correct tax due. The cigar tax is either 50% of the wholesale sales price or \$0.50 per cigar, whichever is lower. You will need to do this for each line item, so you may have several lines with the same invoice number. Include all information required in the table for cigars sold returned to manufacturer. If more space is needed, include additional copies of Schedule C3.

Credit for product returned to manufacturer (include credit invoices)

Invoice number	Invoice date	Manufacturer	Wholesale sales price	Quantity	50% of wholesale sales price	Quantity x \$0.50	Tax due (lower of 50% of wholesale sales price or quantity x \$0.50)

Total tax due for cigars (enter this total on line 17 of Form 70-022)..... _____

Include with Iowa Tobacco Products Monthly Tax Return for In-State Distributors, Form 70-022