Iowa Department of REVENUE

Iowa Tobacco Products Out-of-State Distributors Schedule S3

Sales of Cigars

tax.iowa.gov

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

List cigars sold. 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 calculate tax due 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. If more space is needed, include additional copies of Schedule S3.

Invoice number	Invoice date	Customer: 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 on cigars (enter this total on line 9 of Form 70-026)..... _____

Include with Iowa Tobacco Product Monthly Return for Out-of-State Distributors, Form 70-026