IOWA
Department of Revenue

Uniform Cigarette Stamp Schedule

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Unaffixed Cigarette Stamp Report

Reporting Period (YYYY-MM): _____

Include all information related to the reporting jurisdiction's unaffixed cigarette tax stamps.

Beginning Inventory (Last period's Ending Inventory) .... Count: _____ Gross Value: $_____

Purchases

Date Received	Purchase Order / Confirmation Number	Roll ID/ Sequence #	Tax Jurisdiction	Attribute	Unit of Measure	Count	Gross Value
							$
							$
							$
							$
							$
							$
							$
							$
						Subtotal	$

Adjustments

Date Received	Type	Explanation	Tax Jurisdiction	Attribute	Unit of Measure	Count	Gross Value
							$
							$
							$
							$
							$
						Subtotal	

	Count	**Gross Value**

Physical Ending Inventory of Cigarette Stamps .... _____ $_____

Total Cigarette Stamps Affixed .... _____ $_____

70-110 (06/13/2024)

Uniform Cigarette Inventory Schedule - Instructions

This schedule is used to report the beginning inventory of the reporting jurisdiction's unaffixed cigarette tax stamps, increases and decreases in cigarette stamp inventory, the physical ending inventory of unaffixed cigarette stamps at the close of the reporting period, and total cigarette stamps affixed.

Beginning Inventory

Enter the physical inventory of unaffixed cigarette stamps and the gross value of those stamps from the previous period's ending inventory.

Purchases

> **Date Received** – Enter the date the cigarette stamps were physically received.

> **Purchase Order Number / Confirmation Number** – Enter the purchase order number or confirmation number for the cigarette stamps received.

> **Roll ID Number / Sequence Number** – Enter the roll ID number or sequence number associated with the cigarette stamps received.

> **Tax Jurisdiction** – Enter the applicable tax jurisdiction code. Refer to the electronic filing Table of Codes.

> **Attribute** – If required by state, enter the attribute for each type of cigarette stamp.

> **Unit of Measure** – Enter the unit of measure for each type of cigarette stamp. Refer to the electronic filing Table of Codes.

> **Count** – Enter the total count for the cigarette stamps being reported.

> **Gross Value** – Enter the gross value of each type of cigarette stamp where shown.

Adjustments – Report items not covered by an invoice which includes, but is not limited to, adjustments for returned, lost, stolen, or destroyed unaffixed cigarette stamps.

> **Date** – Enter the date that the adjustment was made.

> **Type** – Refer to the electronic filing Table of Codes and select the appropriate code for the adjustment taken.

> > **Note** – If a taxing jurisdiction has authorized a transfer of unaffixed cigarette stamps, report these adjustments and provide supporting documentation for the transfer, including the taxing jurisdiction's transfer approval. Advise a state immediately of any lost or stolen cigarette stamps.

> **Explanation** - Enter a brief explanation to support the adjustment.

Physical Ending Inventory – Take a physical count of your unaffixed cigarette stamps at the close of business on the last working day of the reporting period. Enter the total number of unaffixed cigarette stamps on hand and the gross value of those stamps.

Total Cigarette Stamps Affixed – Enter the total number of cigarette stamps affixed for the reporting jurisdiction. Beginning inventory, plus purchases, less adjustments, less physical ending inventory should result in the total number of cigarette stamps affixed.