



Department of Revenue

**Annual State-Issued Application for
Cigarette, Tobacco, or Delivery Seller Permit**

revenue.iowa.gov

Use this form to apply for a state-issued cigarette, tobacco products, or delivery seller permit(s). If you need a retail permit issued by a local jurisdiction, submit the Iowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor form (70-014). Cigarette, tobacco products, and delivery seller permits are regulated by Iowa Code chapters 453A and 421B. You must also comply with Iowa Code chapters 453C, 453D, and 453E.

All questions on this application must be answered, all required fees must be remitted, and, if required, a completed Iowa Cigarette, Tobacco, or Delivery Seller Bond form (70-031) must be provided when this application is submitted.

For period (MM/DD/YYYY) ____ / ____ / ____ through 06/30/____

☐ New ☐ Renewal Permit number(s): _____

Legal name/Doing business as (DBA): _____

Type of ownership: ☐ Sole Proprietor ☐ Partnership ☐ Corporation ☐ LLC ☐ LLP

Federal Employer Identification Number (FEIN): _____

Social Security Number (SSN) Owner/Sole Proprietor: _____

Phone: _____

Permit contact**Report/Return contact**

Name/Title: _____

Name/Title: _____

Phone: _____

Phone: _____

Email: _____

Email: _____

Mailing address of business

Street or PO Box: _____

City: _____ State: _____ ZIP: _____

Physical address of business

Street: _____

City: _____ State: _____ ZIP: _____

Physical address of secondary location(s). See instructions.

Street: _____

City: _____ State: _____ ZIP: _____

Application type

Read the instructions below carefully before indicating the permit type(s) you are applying for. The number and type(s) of permits may impact the total fee owed to the Iowa Department of Revenue (Department) at the time the application is submitted and the amount of any required bond.

Some permit types allow for duplicate permits at a reduced rate if you have multiple locations in which you are conducting the same activities. For example, a cigarette distributor with multiple locations may request duplicate permits rather than submitting separate applications for each location. Refer to the table on the last page for information about duplicate permits, the associated fees, bond amounts, and certain special circumstances. Use a separate application if you are applying for more than one permit type. For example, if you want a cigarette distributor permit, including duplicate(s), and a cigarette manufacturer permit, you must submit one application for the distributor permit, including duplicate(s), and one application for the manufacturer permit.

☐ **601/621:** Cigarette Distributor☐ **603:** Cigarette VendorDo you need any duplicate permits? ☐ Yes ☐ NoDo you need any duplicate permits? ☐ Yes ☐ No

If yes, how many? _____

If yes, how many? _____

☐ **606/626:** Tobacco Distributor☐ **602:** Cigarette Manufacturer

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☐ **604:** Cigarette Wholesaler

Do you need any duplicate permits? ☐ Yes ☐ No

If yes, how many? _____

☐ **605:** Tobacco Subjobber

☐ **607:** Distributing Agent

☐ **608:** Railway Car Retailer

Do you need any duplicate permits? ☐ Yes ☐ No

If yes, how many? _____

☐ **611:** Delivery Seller

Do you need any duplicate permits? ☐ Yes ☐ No

If yes, how many? _____

1. On a separate sheet(s), provide all names, addresses, and type(s) of products purchased from each distributor from whom you will purchase cigarettes and other tobacco products (OTP). New cigarette and tobacco distributor applicants must enclose letters from each manufacturer that intends to sell applicant unstamped cigarettes and untaxed OTP.
2. On a separate sheet(s), provide all brands purchased from each manufacturer. Only approved brands of cigarettes or OTP may be sold in Iowa – any brand not on the approved brands list (available on the Department's website) is contraband and subject to seizure and penalties under the provisions of Iowa Code chapters 453A and 453D.
3. On a separate sheet(s), provide the names of any retailers that are directly affiliated with your organization. Indicate if none.
4. On a separate sheet(s), include a list of your customers. You must submit a list of known customers you intend to sell to. You must list each customer individually. If you are a new permittee, list the types of customers you intend to sell to.
5. List names (legal and DBA) and addresses of your three largest retailers. Your three largest retailers are the retailers you sell to who purchase the largest quantity of product by number of units sold.

Name: _____ Address (Street/City/ZIP): _____

Name: _____ Address (Street/City/ZIP): _____

Name: _____ Address (Street/City/ZIP): _____

6. Do you maintain a warehouse for wholesale sales of cigarettes?..... ☐ Yes ☐ No
7. Will your permit number be printed on delivery vehicles? ☐ Yes ☐ No

603 Cigarette vendor permit only - applicants must answer the following questions:

1. Number of cigarette vending machines in use: _____
2. From whom do you purchase your cigarettes or OTP: _____
3. Do you have your name and address on all of your vending machines? ☐ Yes ☐ No
4. Is the company name and permit number on all vehicles used for transporting cigarettes?..... ☐ Yes ☐ No
5. Is the location of each machine covered by a local retail permit? ☐ Yes ☐ No
6. Are the vending machines located in an area that is only accessible to individuals age 21 and over? ☐ Yes ☐ No
7. Are any non-tobacco products sold out of these cigarette vending machines? ☐ Yes ☐ No
8. On a separate sheet, list the business name and location of each cigarette vending machine.

List other Department of Revenue permit numbers currently in effect for this business

Sales and Use: _____

Withholding: _____

Motor Fuel: _____

Other: _____



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Identify partners or corporate officers (up to three) if the business is not a sole proprietorship. The contact information listed here must belong to natural persons.

Name/Title: _____ SSN: _____

Address: _____

City: _____ State: _____ ZIP: _____

Name/Title: _____ SSN: _____

Address: _____

City: _____ State: _____ ZIP: _____

Name/Title: _____ SSN: _____

Address: _____

City: _____ State: _____ ZIP: _____

Make check payable to: Iowa Department of Revenue.

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this application, 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: _____ Email: _____

Note: A completed application is NOT a valid permit even if submitted to the Department with the applicable fee.

Send this application, with Iowa Cigarette, Tobacco or Delivery Seller Bond (70-031) and proper remittance 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

Visit the Iowa Department of Revenue at revenue.iowa.gov to find information regarding cigarette minimum price, a list of approved brands, a list of licensed distributors, and answers to frequently asked questions.

To receive Department updates by email, visit revenue.iowa.gov and click "Subscribe to Updates".



Annual State-Issued Application for Cigarette, Tobacco, or Delivery Seller Permit Instructions

General Instructions

- Complete all applicable fields. A permit will not be issued until this application is completed and approved by the Iowa Department of Revenue.
- Fill in the month, day, and years that this application covers.
- All permits expire annually on June 30.
- A new application must be submitted every year.

Business Information

- Fill in the legal name/DBA name of the business.
- Check the ownership type of the business.
- Fill in the FEIN of the partnership, corporation, LLC, or LLP; or SSN of the sole proprietor that owns the business.
- Fill in the 10-digit phone number of the legal owner.
- Fill in the name/title, phone, and email of the permit contact. The permit contact is the individual authorized to discuss this application form during the application process. Designating a permit contact does not authorize that person to act on behalf of your business for other matters before the Department. The Department will not disclose tax information to a permit contact unless additional disclosure authorization has been obtained.
- Fill in the name/title, phone, and email of the report/return contact. The report/return contact is authorized to receive confidential information and discuss the reports and returns associated with this permit, but cannot act on behalf of the taxpayer for any other purpose without additional authorization. The Department will not disclose any other tax information to a report/return contact unless additional disclosure authorization has been obtained.
- Fill in the mailing address or PO Box, city, state, and ZIP code. This is the address to which mail will be sent. This address must be the principal office of the business.
- Fill in the physical location address, city, and ZIP code. This is the address that will appear on the permit, if approved.
- Fill in the physical address of the secondary location, city, and ZIP code. The secondary physical address will appear on approved duplicate permits.

Application Type

- Check the appropriate type of permit for which you are applying. Use a separate application if applying for multiple types. Iowa Code §§ 453A.1 and 453A.42.
- Indicate the number of duplicate permit(s) you would like. You must include a separate sheet that lists the address for each location that will have a duplicate permit.

Permit Fees

- The fee depends on the type of permit issued, the month in which the permit is issued and whether the permit is a duplicate.

Permit Type and Bond	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Cigarette Distributor – Required bond \$2500.00 Cigarette Vendor* – Required bond \$1000.00 Cigarette Wholesaler – Required bond \$2500.00 Duplicate permit fee \$5.00/per location	\$100.00	\$75.00	\$50.00	\$25.00
Tobacco Distributor** – Required bond \$1000.00	\$100.00	\$100.00	\$50.00	\$50.00
Tobacco Subjobber** – Required bond \$0.00	\$10.00	\$10.00	\$5.00	\$5.00
Cigarette Manufacturer – Required bond \$5000.00	\$0.00	\$0.00	\$0.00	\$0.00
Delivery Seller – Required bond \$1000.00 Duplicate permit fee \$5.00/per location	\$0.00	\$0.00	\$0.00	\$0.00
Distributing Agent – Required bond \$2500.00	\$100.00	\$75.00	\$50.00	\$25.00
Railway Car Retailer*** – Required bond \$500.00 Duplicate permit fee \$2.00/per railway car	\$25.00	\$18.75	\$12.50	\$6.25

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***Cigarette Vendor:** Retailer permit holders do not need a vendor's permit if the vending machine is owned by the retail permit holder and the machine is located in the place where the retail permit applies. Iowa Code section 453A.36(6); Iowa Administrative Code rule 701-231.2(3). Duplicate permits are required for the locations where the vendor operates, but not for each location where a vending machine is located for retail.

****Tobacco Distributor and Subjobber:** These permit fees will be **zero**, if the applicant is also applying for, or already has, a permit listed in Subchapter I of chapter 453A. Iowa Code § 453A.44(4)(a) and 453A.44(5).

*****Railway Car Retailer:** Application is made by the company operating the trains. Duplicates are required for each car in which cigarettes will be sold or stored. Iowa Code § 453A.23(1).

Note: Where a business is operating as both a distributor and a wholesaler at the same location, only one permit is required. Iowa Code § 453A.13(8).