Department of Revenue

Iowa Cigarette and Tobacco Tax Uniformity Guide

FTA Tobacco Tax Section Central Region

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Introduction

Cigarette and tobacco taxes are a vital part of every state's revenue base, providing funding for a wide variety of programs. Each state has its own unique set of tax laws, tax rates, reporting forms, definitions, exemptions, and compliance methods. These differences can create problems in tax administration, regulation of cigarette and tobacco movement, enforcement efforts, and prevent clear exchange of information among state revenue agencies. Uniformity offers the best method for reducing inefficiencies in state cigarette and tobacco tax administration. Uniform forms make it easier for industry / taxpayers to comply with filing requirements in more than one state or taxing jurisdiction.

Purpose

Uniform reports and schedules serve two purposes. First, uniform reports and schedules provide a uniform mechanism for industry and government to record cigarette and tobacco tax transactions. Second, the forms facilitate information exchange between states by ensuring each state collects similar data.

A manufacturer using the standardized forms can account for all cigarette and tobacco transactions by reporting the same type of data in a similar format for each state's cigarette and tobacco tax reports. Standardized reporting provides the industry a better understanding of what is required, and results in more effective compliance with each state's requirements.

Definitions

These definitions are terms generally used by tobacco tax administrators and industry, and are meant to inform users, promote understanding, and to facilitate discussion between the participants. The definitions are not intended to be legal or to include all-encompassing meanings of the defined terms.

At the end of a definition if you see the term "Refer also to..." there is another word or term that may be directly related or has basically the same definition.

At the end of a definition if you see the term "See also…" there is another word or term that may be confused with the current definition, but the definitions and meaning do differ.

Acquisition Date – The date a taxable product was received at a physical facility after a change in physical possession of taxable product.

Additive – Any substance the intended use of which results or may reasonably be expected to result, directly or indirectly, in its becoming a component or otherwise affecting the characteristic of any tobacco product (including any substances intended for use as a flavoring or coloring or in producing, manufacturing, packing, processing, preparing, treating, packaging, transporting, or holding), except that such term does not include tobacco or a pesticide chemical residue in or on raw tobacco or a pesticide chemical.

Adjustments and/or Tax Credits – Adjustments that can only be shown and deducted as a monetary adjustment because of their nature, other than physical inventory adjustments (i.e., bad debt allowances). (See also "Book Adjustment/Physical Variance".)

Agent – A person normally licensed or registered and designated through legislation as the agent to collect and remit tax on behalf of a taxing jurisdiction. Agents may be referred to as a licensed wholesaler, licensed manufacturer, licensed distributor, supplier, dealer, exporter, importer, and/or sub-Jobber. Agents typically file tax or information returns.

ATF – The Bureau of Alcohol, Tobacco, Firearms and Explosives which is a United States Department of Justice agency. The ATF among other things conducts criminal investigations involving illegal cigarette trafficking which can violate the CCTA, PACT Act, and other money laundering violations involving untaxed cigarettes and tobacco products.

Basic Cost – The invoice cost of a taxable product to a wholesaler or a retailer exclusive of any discounts, rebates, or off-invoice allowances. (May also be referred to as "invoice cost".)

Beginning Inventory – Physical Inventory of taxable product at the beginning of a reporting period. (Also referred to as "Opening Untaxed Inventory".)

Bill of Lading (BOL) – A document issued by a common carrier representing the delivery and physical transfer of a taxable product from a consignor to a consignee. A bill of lading defines the contract for transportation between the shipper and carrier and also serves as a document of title and a receipt for the goods. (See also "Freight Bill".)

Book Adjustment/Physical Variance – An adjustment to books, records, or computerized inventories itemizing changes in physical inventory volume, of a taxable product, with no physical movement of the product. (See also "Adjustments and/or Tax Credits".)

Brand Family – A type of cigarette or tobacco product distinguished by unique attributes. These unique attributes can be the tobacco used, tar and nicotine content, flavoring used, size, filtration, packaging, logo, registered trademark, brand name, identifiable pattern of colors, or any combination of such attributes. Examples of brands may include Marlboro, Camel, Kool, Salem, Winston, etc.

Brand Style – A type of cigarette distinguished by unique attributes within a brand family. These unique attributes can be the tobacco used, tar and nicotine content, flavoring used, size of the cigarette, filtration on the cigarette or packaging. Examples of descriptors of styles include but are not limited to "menthol", "lights", "kings", and "100s".

Carton – A container used to contain and convey multiple "original packages" available for sale to consumers.

Cigar – These definitions are taken from the Combined Federal Regulation (27 CFR parts 40.11). It mirrors the definitions in the law (26 USC 5701)

Cigar. Any roll of tobacco wrapped in leaf tobacco or in any substance containing tobacco (other than any roll of tobacco which is a cigarette within the meaning of paragraph (2) of the definition for cigarette).

Large cigars. Cigars weighing more than three pounds per thousand.

Little/Small cigars. Cigars weighing not more than three pounds per thousand.

Cigarette – Generally recognized as any roll for smoking made wholly or in part of tobacco irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any other ingredient, and the wrapper or cover of which is made of paper or any other substance or material except tobacco.

Some states may also include in their definitions:

(A) product that includes tobacco, in any form, that is functional in the product, which, because of its appearance, the type of tobacco used in the filler, or its packaging and labeling, is likely to be offered to, or purchased by, consumers as a cigarette or as roll-your-own tobacco.
(C) little cigars
(D) rolling tubes/papers
(E) product that meets the definition of the term "cigarette" in section 3(1) of the Federal Cigarette Labeling and Advertising Act

Cigarette Tobacco – Any product that consists of loose tobacco that is intended for use by consumers in a cigarette. (Refer also to “Roll-Your-Own Tobacco”.)

Closing (or Ending) Inventory – The physical Inventory of taxable product at the end of a reporting period. Inventory can either be considered “unverified” or “verified” depending on whether or not a state agency verified the physical inventory.

Commerce – The buying and selling of taxable product, as between cities, states, tribes, or nations. Taxable product delivered out of a state by or for a seller constitutes interstate commerce. Taxable product delivered within a state by or for a seller constitutes intrastate commerce. (Refer also to “Export”.)

Compensation Allowances – Authorized commissions, discounts, or compensation provided to a distributor for acting on behalf of the state authorities in the collection of the taxes due on taxable tobacco products, e.g., allowances for affixing tax stamps or filing and or paying a tax return timely. (See also “Merchandising Allowances/Discounts”.)

Common Carrier – A person that engages in the commercial transportation of taxable products that are not owned by a person. Types of commercial common carriers may include rail, marine vessel, aircraft and truck. (Refer also to “Transport Vehicle”.)

Common Carrier BOL Number – The identification number on the Bill of Lading issued by the common carrier for transportation of taxable products. It is a receipt from the carrier for the physical transfer of taxable products. A freight bill is an invoice for the transportation provided and is based on the bill of lading and other information used to determine the rate for the transportation charges. They are sometimes combined into a "Combination bill of lading and freight bill".

Common Carrier ID – A unique identifying number assigned to a common carrier by a regulatory agency such as the U.S. Department of Transportation.

Consignee – The person to whom the taxable product is delivered by a carrier.

Consignor – The person that hires the carrier to transport the taxable product.

Consumer – A person that consumes or uses a taxable cigarette or other tobacco product.

Contraband Cigarettes – May be defined as any of the following: (1) cigarettes that do not bear the required tax stamp for the appropriate jurisdiction; or (2) cigarettes for which the required federal taxes have not been paid; or (3) cigarettes that bear a counterfeit tax stamp; or (4) any cigarettes which may not be legally possessed for resale; or (5) counterfeit cigarettes.

Counterfeit Cigarettes – (1) Cigarettes that are manufactured, fabricated, assembled, processed, packaged, or labeled by any person other than the owner of the trademark rights in the cigarette brand or a person that is directly or indirectly authorized by such owner; or cigarettes imported into the United States, or otherwise distributed, in violation of any federal law; or (2) cigarettes that have false manufacturing labels.

Counterfeit Other Tobacco Products (OTP) – (1) Other tobacco products that are manufactured, fabricated, assembled, processed, packaged, or labeled by any person other than the owner of the trademark rights in the tobacco product brand or a person that is directly or indirectly authorized by such owner; or tobacco products imported into the United States, or otherwise distributed, in violation of any federal law; or (2) other tobacco products that have false manufacturing labels.

Contraband Cigarettes Trafficking Act (CCTA) – A federal law dealing with trafficking of contraband cigarette and tobacco products (18 USC Chapter 114).

Credits/Refunds – Allowable reduction in tax liability based on certain criteria having been met. Credits or refunds may be issued for damaged tax stamps; tax stamps (or tax paid) on unusable or unsalable product; or stamped (or tax paid) product that was returned to a manufacturer.

Delivery – A physical transfer and/or change of legal ownership of a taxable product.

Delivery Date – Refer also to “Acquisition Date”.

Destination Jurisdiction – Any state, territory, foreign country, jurisdiction, territory, or sovereign nation to which any taxable cigarettes or other tobacco products are directed for delivery into any storage facility, receptacle, container, or any type of transportation equipment for purpose of resale or use.

Distributor – A person who acquires and distributes cigarettes or other tobacco products, whether domestic or imported, from the original manufacturer or any other person for the purpose of reselling that product. (Refer also to “Wholesaler”.)

Drop Shipment – Any delivery of a taxable product received by a consignee when payment for the taxable product is made to the shipper or seller by or through a person other than the consignee.

Electronic Cigarette (aka E-Cigarette) – A handheld battery-powered vaporizer that stimulates smoking but without tobacco combustion.

E-liquids – A type of ENDS product generally referring to liquid nicotine and nicotine-containing e-liquids.

Electronic Nicotine Delivery Systems (ENDS) – Noncombustible tobacco products. Includes devices, components, and/or parts that deliver aerosolized e-liquid when inhaled. Examples include vape or vape pens, personal vaporizers, electronic cigarettes, cigalikes, e-pens, e-hookahs, e-cigars and e-pipes.

Exempt Sales – The sale, gift, or exchange of taxable product that is not subject to cigarette and/or tobacco tax in accordance with jurisdictional legislation, regulations, or other authority.

Exempt Sales Type – Possible various types of tax-exempt sales may include:

1. Export sales
2. Federal government sales
3. Indian sales
4. Military sales
5. Research sales other than for marketing purposes
6. Sales between wholesalers and distributors as regulated by that jurisdiction’s legislative or regulatory body.

Export – The shipment or delivery of a taxable product to a location outside the country from which the product originated. Taxable product delivered out of a country by or for a seller constitutes exportation by the seller. (Refer also to “Commerce”.)

Exporter – Any person engaged in the practice of transferring taxable product from one country to another country.

Federal Excise Tax (FET) – An excise tax that is levied by the United States federal government.

Filtered Cigar – See “Cigar”.

Foreign Trade Zone – A U.S. Customs regulated area within which goods may be received and stored without payment of duty, tariffs, taxes etc. (May also be referred to as “Free Trade Zone”.)

Freight Bill – A freight bill is an invoice for the transportation provided and is based on the bill of lading and other information used to determine the rate for the transportation charges. They are sometimes combined into a "Combination bill of lading and freight bill". (See also “Bill of Lading (BOL)”.)

Illicit Trade – Any practice or conduct prohibited by law which relates to the production, shipment, receipt, possession, distribution, sale, or purchase of cigarettes or other tobacco products, including any practice or conduct intended to facilitate such activity.

Import – The shipment or delivery of taxable product to a location inside the country when the product originated from a location outside the country. Taxable product delivered into a country by or for the purchaser constitutes importation by the purchaser. (Refer also to “Commerce”.)

Importer – A person that causes the import of taxable products into a country from another country. (Counterpart of “Exporter”.)

Importer Number – Specific number assigned to an Importer by the Tobacco Tax Trade Bureau (TTB) for payment of federal excise tax.

Indian Tribe – An American Indian or Alaskan Native tribe, band, nation, pueblo, village, or community that the Secretary of the Interior acknowledges to exist as an Indian tribe pursuant to the Federally Recognized Indian Tribe List Act of 1994, 25 USC 479a. (See section 4(e) of the Indian Self-Determination and Education Assistance Act.)

Interstate Commerce – The shipment or delivery of taxable product to a location outside the state from which the shipment originated. Taxable product delivered out of a state by or for a seller constitutes interstate commerce. (Refer also to “Commerce”.)

Intrastate Commerce – The shipment or delivery of taxable product to a location within the state from which the shipment originated. Taxable product delivered within a state by or for a seller constitutes intrastate commerce. (Refer also to “Commerce”.)

Inventory – The taxable product that is physically stored at a location.

Inventory Adjustment – Refer also to “Book Adjustment/Physical Variance”.

Invoice – An invoice or bill is a commercial document issued by a seller to the buyer, indicating the accountable product(s), quantity(s), and agreed price(s) for products or services the seller has provided the buyer. An invoice indicates the buyer must pay the seller, according to the payment terms.

For a seller, an invoice is a sales invoice. For a buyer, an invoice is a purchase invoice. The document indicates not only the buyer and seller, but the invoice terms and the money owed or owing.

Large Cigar – See “Cigar”.

Local Excise Tax (LET) – An excise tax that is levied by a city, county, municipality, jurisdiction, borough, etc.

License (or Permit) – A legal document issued by a regulatory agency by which a person is granted authority to manufacture, import, sell, distribute or export taxable product.

Little Cigar – See “Cigar”.

Manifest – A document that lists several shipments contained within a trailer for delivery by a common carrier.

Manufacturer – Any person who manufacturers, fabricates, assembles, processes, or labels a finished taxable product.

Master Settlement Agreement (MSA) – Signed in November of 1998, this civil settlement between participating tobacco manufacturers and participating states exempts the tobacco manufacturers from tort liability from state governments in exchange for a combination of yearly payments to the states and voluntary restrictions on advertising and marketing tobacco products.

Merchandising Allowances/Discounts – Generally any number of incentives that are offered by a manufacturer for timely payment of invoices, volume purchases, promotional purchases, etc. (Also see “Compensation Allowances”.)

Modified Risk Tobacco Product (MRT) – A tobacco product that has received and continues to maintain a United States Food and Drug Administration (FDA) MRT order. "MRT1" means a tobacco product with an FDA MRT order under 21 U.S.C., sec. 387k(g)(1). "MRT2" means a tobacco product with an FDA MRT order under 21 U.S.C., sec. 387k(g)(2).

Non-Participating Manufacturer (NPM) – Any tobacco product manufacturer who is not a participating manufacturer to the Master Settlement Agreement. NPMs place a MSA-specified amount of funds into a qualified escrow account for each year they sell cigarettes or cigarette equivalents into a settling state.

Original Package – Any individual packet, box, or other container used to contain and convey cigarettes or other tobacco products to the consumer. This definition of original package does not include multiple packages within a carton. (See also “Carton”.)

Original Participating Manufacturer (OPM) – A tobacco product manufacturer who is a signatory to the Master Settlement Agreement. Brown & Williamson Tobacco Corporation, Lorillard Tobacco Company, Philip Morris Incorporated, and R.J. Reynolds Tobacco Company and the respective successors of each of these companies are the original signatories to the Master Settlement Agreement.

Person – Any natural individual, firm, trust, estate, partnership, association, joint stock company, joint venture, corporation, limited liability company; or a receiver, trustee, or guardian or other representative appointed by order of any court; or any city, town, county, or other political subdivision or Indian tribe. Additionally, whenever used, the term “person” as applied to partnerships and associations shall mean the partners or members thereof. As applied to a limited liability company, the term “person” shall mean the officers, member agents, or employees of the limited liability company, and as applied to corporations, the term “person” shall mean the officers, agents, or employees.

Point of Delivery – The specific address of delivery, including but not limited to customer name, street, city, state, and zip code, to which transfer of ownership and possession of taxable cigarettes and other tobacco products takes place.

Point of Taxation – The instance in the distribution of a taxable product when a tax is levied and applied as regulated by a taxing authority.

Prevent All Cigarette Trafficking Act (PACT) – The PACT Act was created by Congress in 2010 and it authorizes ATF (Bureau of Alcohol, Tobacco, Firearms and Explosives) to prevent criminal organizations from profiting from the illegal sales of tobacco products and imposes penalties for avoiding sales tax payments. On March 27, 2021, Congress amended the PACT Act to include new regulations regarding the delivery and sales of electronic nicotine delivery systems (ENDS), which includes vapes and e-Cigarettes, flavored and smokeless tobacco.

Reporting Period – For the purpose of cigarette and other tobacco products tax inventory and/or tax reporting, the reporting period is on a monthly, quarterly, or other basis as may be deemed necessary by statute or regulation.

Retail Location – Any location which may require licensing or other authorization by state or local statutes from which taxable product is sold to an end user for personal use or consumption. A retail location may include, but is not limited to, a place, store, booth, concession, truck, vehicle, or vending machine.

Retailer – Any person who operates a retail location and engages in the sale or making transfers of ownership of, or title to, taxable products to a purchaser for use or personal consumption and not for resale in any form.

Roll-Your-Own Tobacco (RYO) – Any tobacco product which, because of its appearance, type, packaging, or labeling, is suitable for use and likely to be offered to, or purchased by, consumers as tobacco for making cigarettes. (May also be referred to as “Cigarette Tobacco”.)

Sale – In addition to its ordinary meaning, any transfer, gift exchange, barter, or other disposition of a taxable product. In every case where such a taxable product is exchanged, given or otherwise disposed of, it shall be deemed to have been sold.

Sample – A tobacco product distributed at no cost for the purpose of promoting the product.

Settling State – Any state or territory that has signed the MSA. The settling states do not include Mississippi, Florida, Texas and Minnesota.

Shipping Container – The case, box, parcel, or other container in which cartons or packages of cigarettes or other tobacco products are placed for shipment or transportation from one place to another. “Shipping container” does not include a package in which retail sales of cigarettes or other tobacco products are normally made or intended to be made.

Small Cigar – See “Cigar”.

Smokeless Tobacco – Any non-combustible tobacco product that consists of cut, ground, powdered, or leaf tobacco and that is intended to be placed in the oral or nasal cavity.

State Excise Tax (SET) – An excise tax that is levied by a state.

Subsequent Participating Manufacturer (SPM) – A tobacco product manufacturer who is not one of the original participants of the Master Settlement Agreement but has since signed the agreement.

Stamp – A stamp or other indicia that is printed, manufactured, or made under the authorization of a taxing authority that is sold, issued, or circulated and used to pay cigarette or other tobacco products taxes.

Stamping Device – Machinery or hand-held device by which tax stamps are applied to a taxable product.

Sub-jobber – A person, other than a manufacturer or distributor, who is engaged in the distribution of tax-paid cigarettes and other tobacco products to retailers for resale. Sub-jobbers sell taxable products to retailers, ultimate consumers, or they operate vending machines. Sub-jobbers are a category of wholesaler or distributor but are unique in that they acquire their inventory from someone else who has paid all taxes due. Some states also include sub-jobbers in their definition of a distributor.

Taxable Product – Cigarettes and other tobacco products (OTP) that are subject to federal, state, or local excise taxes.

Tobacco Product Manufacturer – Any person, including any repacker or relabeler, who manufactures, fabricates, assembles, processes, or labels a tobacco product; or imports a finished tobacco product for sale or distribution in the United States.

Tobacco Trade Bureau (TTB) – A federal agency charged with regulating and overseeing the alcohol, tobacco, and firearm trade in the United States. The Alcohol and Tobacco Tax and Trade Bureau, shortened to Tax and Trade Bureau, or TTB, is a bureau of the United States Department of the Treasury. Some of the functions of the TTB include auditing alcohol, tobacco, firearms, and ammunition excise tax cases; ensuring fair and proper revenue collection due the federal government; conducting investigations of suspected alcohol and/or tobacco tax evasion cases; promoting voluntary compliance by monitoring the domestic tobacco trade and ensuring compliance with the tax laws relating to alcohol, tobacco and firearms.

Transporter – A person who transports taxable product from a manufacturer, importer, or storage and/or distribution facility by means of a transport truck, aircraft, railroad car, or marine vessel. (Refer also to “Common Carrier”.)

Transport Truck/Vehicle – A vehicle used to transport taxable product.

TTB Importer Permit Number – The unique number assigned by TTB to each importer.

Units Sold – The precise definition of "Units Sold" varies from state to state. It generally refers to the number of cigarettes (in many cases this includes RYO) on which a nonparticipating manufacturer must pay escrow.

U.S. Customs Entry Number – The tracking/registration number assigned by U.S. Customs which identifies the specific importer, name of the district port of entry, product description, product manufacturer information, and other pertinent information specific to entry into the United States.

Vending Machine – Any mechanical device by which taxable product is sold or dispensed in its original package. Some states consider a vending machine as a separate "retailer".

Validated Losses – Taxable product losses which can be significantly documented including documented loss due to fire, flood, or third-party theft.

Wholesaler – Any person engaged in the business of selling cigarettes or other tobacco products to authorized, registered, and/or licensed wholesalers, distributors, or retailers for the purpose of resale.

Uniformity Schemas

Access Iowa cigarette and tobacco schemas from the Department website at revenue.iowa.gov/cigarette-tobacco-tax.

Filing Methods for Uniform Cigarette and Tobacco Returns

All methods defined below must be filed on GovConnectIowa (refer to section "**Filing Electronically on GovConnectIowa**") starting December 1, 2024 for your November 2024 tax return.

- **XML**
  You may file returns by choosing the "XML" method on GovConnectIowa.
  The return data must be formatted using Extensible Markup Language (XML). Utilize the Uniformity Schemas mentioned above to create your XML file. The format of the XML is based on the FTA eFile standard for state efile programs. It uses standard building blocks and standard packaging. Upload a single .xml file. If your file is zipped, make sure to have a single .xml file inside it. Attachments such as pdf's, images, etc. has to be uploaded via "Go Anywhere" which is defined below. Any XML Schema validation errors and business rules (defined below) will be reported on your upload. Once accepted, allow at least one business day for your file to be processed. Print summary of your return will be available next day.
- **Excel/Uniformity Templates**
  You may file returns and reports by choosing the "EXCEL" method on GovConnectIowa.
  The Excel filing method can be used for returns with up to 32,000 transaction rows. If your return has more than 32,000 transaction rows of data, you will be required to file via XML.
- **Manual**
  You may file returns manually by choosing the "MANUAL" method on GovConnectIowa.

Test Files

Create test files using schema guidelines if you will be filing xml; do not include actual customer information and sales, only include test customers and sales. Do not include payments in your cigarette or tobacco xml return file. Test files should be submitted to IDRCigarette@iowa.gov

Business Rules

Please refer to Cigarette and Tobacco XML Business Rules.

Do not use any special characters, such as dashes, ampersand, question mark, etc.

Filing Electronically on GovConnectIowa

The online Portal allows customers the ability to file electronically, make payments, etc. This portal is intended to be available 24 hours a day, seven (7) days a week.

Creating a logon and Access Roles

Go to GovConnectIowa.

Reports

revenue.iowa.gov/resources/reports

Uniformity Forms

revenue.iowa.gov/forms/common-forms/cigarette-tobacco-tax

Electronic Filing Receipt Confirmation

A confirmation will be sent when a report is received electronically.

Tax Calculation for Tobacco Products (Uniform Tobacco Return)

Uniform Tobacco Transaction Schedule	Unit	Weight / Volume (in ounces / milliliters)	Value (wholesale sales price)	Quantity	Count	Extended Taxable Amount
IA-OTP1 – Other tobacco products taxed at 50% of wholesale sales price	Required		Required	Required		Value x Quantity
IA-SNF1 – Snuff products taxed at $1.19 per ounce	Required	Required		Required		Weight x Quantity
IA-CGR1 – Cigars taxed at $.50 per cigar (wholesale sales price is $1.00 or more per each cigar)	Required		Required	Required	Quantity x Unit	Count
IA-CGR2 – Cigars taxed at 50% of the wholesale sales price (wholesale sales price is under $1.00 per each cigar)	Required		Required	Required	Quantity x Unit	Value x Quantity
IA-VAP1 – Vapor and ENDS components and devices not containing taxable mL of vapor product solution or e-liquid. No excise tax.	Required			Required		N/A
IA-VAP2 – E-liquid vapor products taxed at $0.05 per mL of solution containing nicotine or nicotine analog plus a proportionate tax on any fractions of a mL.	Required	Required		Required		Weight x Quantity
IA-ANP1 – Alternative nicotine products taxed at $0.05 per container containing up to 20 units plus a proportionate tax of $0.0025 per units over 20.	Required			Required		If Unit > 19, then Unit * Quantity. If Unit <= 19, then 20 * Quantity.

Iowa will recalculate the Extended Taxable Amount before posting your tobacco return.

Iowa will not accept estimated payments on your tobacco return.

Iowa will not accept ACH credit info or refund direct deposit for overpayments or credits on your tobacco return. Overpayments or credits will be carried forward to the next period by default if there are no other outstanding balances.

Gross Value calculation for Uniform Cigarette Return

Schedule	Stamp UOM	Count	Gross Value
Uniformity Stamp Report-Beginning Inventory	20	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.36
Uniformity Stamp Report-Beginning Inventory	25	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.70
Uniformity Stamp Report-Purchases	20	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.36
Uniformity Stamp Report-Purchases	25	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.70
Uniformity Stamp Report-Adjustments	20	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.36
Uniformity Stamp Report-Adjustments	25	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.70
Uniformity Stamp Report-Ending Inventory	20	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.36
Uniformity Stamp Report-Ending Inventory	25	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.70
Uniformity Stamp Report- Stamps Affixed	20	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.36
Uniformity Stamp Report-Stamps Affixed	25	Total count for the cigarette stamps being reported	Stamp UOM x Count x 1.70

Total Sticks calculation for Uniform Cigarette Return

Schedule	Quantity	Sticks per Pack	Total Sticks
Uniform Cigarette Transaction Schedule	Total quantity of the packs being reported	20 or 25	Quantity x Sticks per pack
Uniform Cigarette Inventory Schedule-Beginning Inventory	Total quantity of the packs being reported	20 or 25	Quantity x Sticks per pack
Uniform Cigarette Inventory Schedule-Inventory Adjustment	Total quantity of the packs being reported	20 or 25	Quantity x Sticks per pack
Uniform Cigarette Inventory Schedule-Ending Inventory	Total quantity of the packs being reported	20 or 25	Quantity x Sticks per pack

Appendix A: Cigarette XML Guide

Iowa Department of Revenue
XML Implementation Guide
XML Electronic Filing for Cigarette Data

Initial Version V1.0 dated June 2024
Updated Version V1.1 dated October 2024
Updated Version V1.2 October 2024
Updated Version V1.3 September 2025
Updated Version V1.4 October 2025
Updated Version V1.5 November 2025
Updated Version V1.6 September 2026

Version History

Date	Author	Version	Description
06/03/2024	Iowa Department of Revenue	Version 1.0	Initial Version
10/03/2024	Iowa Department of Revenue	Version 1.1	Updated Version
10/03/2024	Iowa Department of Revenue	Version 1.2	Updated little/small cigars language
09/18/2025	Iowa Department of Revenue	Version 1.3	Changed Optional Fields to Required also restricted number of characters on fields.
10/14/2025	Iowa Department of Revenue	Version 1.4	Added business rules for cigarette and tobacco on page 11 of this guide. Added instructions for locating errors in XML file on page 10 of this guide.
11/24/2025	Iowa Department of Revenue	Version 1.5	Changed Optional Fields to Required. Changed little cigar to small cigar and changed from optional to required. Changed MSA Status from optional to required. Changed Tax Jurisdiction from optional to required and added KSTRB and MNTRB. Changed UPCUOM from optional to required. Changed Quantity from optional to required. Changed SticksPerPack from optional to required. Changed CigType of Customer Type optional to required Changed State EIN from required to optional Changed Total Purchase count from optional to required. Changed total purchase gross value from option to required. Change TotalAdjustment count from optional to required. Changed TotalAdjustment gross value from optional to required. Changed Explanation on Adjustment from optional to required. Changed little cigar to small cigar on page 34.
09/16/2026	Iowa Department of Revenue	Version 1.6	Added "State Desc" element to Beginning Inventory. Enumerations: Cigarette, Little Cigar. Added "State Desc" element to Inventory Adjustment. Enumerations: Cigarette, Little Cigar. Added "State Desc" element to Ending Inventory. Enumerations: Cigarette, Little Cigar. Added Table 7.1 - State Description Codes, State

			Description Type for Cigarette and Little Cigar. Added "State Desc" element to Transactions. Enumerations: Cigarette, Little Cigar.

State Contact

Questions: Contact us by phone at: 515-281-3114 or by email at: IDRCigarette@iowa.gov or by mail at:

ATTN: Cigarette/Tobacco
Iowa Department of Revenue
PO Box 10472
Des Moines IA 50306-0472

Table 1 - UPCUOM Codes

Table 1 lists the codes for the cigarette UPC Unit of Measure.

Unit of Measure Codes	Description
PAK	Pack

Table 2 - Tax Jurisdiction Codes

Table 2 lists the correct tax jurisdiction code for the receipt and disbursement of both stamped and unstamped cigarettes.

Code	Description	Code	Description	Code	Description
AL	Alabama	KY	Kentucky	ND	North Dakota
AK	Alaska	LA	Louisiana	OH	Ohio
AZ	Arizona	MA	Massachusetts	OK	Oklahoma
AR	Arkansas	MD	Maryland	OKTRB	Oklahoma Tribal New Unity Rate
ARMOA	Arkansas/Missouri Border	ME	Maine	OR	Oregon
AROKA	Arkansas/Oklahoma Border	MI	Michigan	PA	Pennsylvania
CA	California	MN	Minnesota	RI	Rhode Island
CO	Colorado	MNTRB	Minnesota Tribal	SC	South Carolina
CT	Connecticut	MO	Missouri	SD	South Dakota
DE	Delaware	MOJAC	Missouri Jackson County	TN	Tennessee
FL	Florida	MOSTY	Missouri St. Louis County	TX	Texas
GA	Georgia	MS	Mississippi	UT	Utah
HI	Hawaii	MT	Montana	VT	Vermont
ID	Idaho	NE	Nebraska	VA	Virginia
IL	Illinois	NV	Nevada	WA	Washington
ILCKC	Illinois Cook County	NH	New Hampshire	WV	West Virginia
IN	Indiana	NJ	New Jersey	WI	Wisconsin
IA	Iowa	NM	New Mexico	WITRB	Wisconsin Tribal
KS	Kansas	NY	New York	WY	Wyoming
KSTRB	Kansas Tribal	NC	North Carolina		

Table 3 - Schedule Codes

Table 3 lists codes for reporting schedules for receipt and disbursement of cigarettes.

Code	Description	Allowed to be used when reporting by:	
		Resident and Non-Resident Wholesalers and Subjobbers	Manufacturers
1A	Cigarettes received from a manufacturer or first importer	YES	NO
1B	Cigarettes received from a person other than a manufacturer or first importer, (e.g., wholesaler, distributor or other licensee)	YES	NO
1C	Cigarettes received from a retailer or end user	YES	NO
1D	Cigarettes received by a manufacturer or first importer from a person other than a manufacturer or first importer	YES	YES
2A	Cigarettes disbursed by a manufacturer or first importer	YES	YES
2B	Cigarettes disbursed to a person other than a manufacturer or first importer, (e.g., wholesaler, distributor or other licensee)	YES	NO
2C	Cigarettes disbursed to a retailer or end user	YES	NO
2D	Cigarettes returned to the manufacturer	YES	NO

Table 4 - Transaction Document Types

When reporting receipts and disbursements, filers must indicate the type of document in which the information is obtained. Table 4 provides codes for these document types.

Type
Invoice
Purchase Order
Credit Memo
Affidavit
Returned Goods Authorization
Confirmation
Bill of Lading
Other

Table 5 - Type of Customer

Table 5 lists the codes for the type of company with which a filer is doing business.

Code	Description
Distributor	Distributor
Manufacturer	Manufacturer
Retailer	Retailer
Subjobber	Subjobber
Employee	Employee
Customer	Customer
Wholesaler	Wholesaler
Delivery Seller	Delivery Seller
Native	Native
Military	Military
Government	Government
Inter Branch Transfer	Inter Branch Transfer
Distribution Center	Distribution Center Deployment

Table 6 - Cigarette MSA Status Types

Table 6 lists the manufacturer codes for MSA status.

Code	Description
OPM	Original Participating Manufacturer
SPM	Subsequent Participating Manufacturer
NPM	Non-Participating Manufacturer
N/A	Not Applicable
PM	Participating Manufacturer
NPM1	Non-Participating Manufacturer 1
NPM2	Non-Participating Manufacturer 2
NSM	Texas

Table 7 - Federal Description Codes

Table 7 lists federal description codes for types of products both received and disbursed.

Code
Cigarette
Small Cigar

Table 7.1 - State Description Type Codes

Table 7.1 lists state description type codes for types of products both received and disbursed.

Code
Cigarette
Little Cigar

Table 8 - Type of Adjustments

Table 8 lists codes for describing inventory adjustments.

Code
Damaged
Destroyed
Floor Stock
Small Cigar
Counting Error
Returned
Shipment Error
Stolen
Transfer
Shrinkage
Timing

Table 9 - Type of Address Codes

Table 9 lists address codes for the origin and destination of products.

Code	Description
Mailing	Mailing Address Type
Location	Physical Location Address Type
Billing	Billing Address Type
Delivery	Delivery Address Type

Table 10 - Additional Definitions

Table 10 lists definitions of R/O and U/N columns

Code	Description
R	Required
O	Optional
U	Used
N	Not Used
C	Choice

Table 10.1a. - Iowa XPath for Transmission Header

Cigarette Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Cigarette Transmission	Cigarette Transmission			R	U	Root element. **
Transmission Header	Transmission Header	record count	25	R	U	The number of records in the transmission. Parent for transmission information. **
Return State	Return State	State Schema Version	50	R	U	Root element. **
Transmission Header	Jurisdiction		3	R	U	IA
	Transmission ID		30	R	U	A unique identifier for the state to use when talking to the filer about specific issues. It is a unique identifier specific to this XML filing.
	Timestamp		25	R	U	Date and time the XML file was created.
	Transmitter	ETIN		R C	U N	The ETIN of the transmitter
		EFIN		C	N	The EFIN of the transmitter
		State EIN	20	C	U	The permit number issued by IA
	Process Type		1	R	U	Enter the type of submission. "T" for test and "P" for production.
	Agent Identifier		8	O	N	
	Reporting Agent Signature			O	N	
	Ack Address		75	O	N	

Table 10.1b. - Iowa XPath for Return Header State

Cigarette Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Return State	Submission ID			R	U	Unique identifier for the state to use when talking to the filer about specific issues. Can be the same as Transmission ID -First 13 characters are numbers and for the last 7 lower case alpha numeric. Ex:8765493756123ia56987
	Return Header State	Binary Attachment Count	1	R	U	Attribute value - "0" (zero). Integer NN Type - Required if you attach a document. Value indicates the number of attached documents.
	Return Data State			R	U	Parent for complete Tobacco return. See expanded elements below for required and optional fields.
	Binary Attachment			O	U	Parent for a binary attachment – Used to include a PDF to the zipped package. See expanded elements below for required and optional fields.
	Financial Transaction			O	U	Parent for a financial transaction – Allows ability to make a payment from checking, savings, or ACH. Payments

						can be warehoused and scheduled as needed. See expanded elements below for required and optional fields.
Return Header State	Jurisdiction		3	R	U	IA
	Timestamp	record count	25	R	U	The date and time the XML file was created
	Tax Period Begin Date		10	R	U	First day of the tax period (YYYY-MM-DD)
	Tax Period End Date		10	R	U	Last day of the tax period (YYYY-MM-DD)
	Tax Year		4	R	U	Tax year being reported
	Quarter		1	R	U	Selected the enumerated list (1,2,3, or 4)
	Disaster Relief		100	O	N	
	ISP Number		1	O	N	
	Paid Preparer Information			O	U	Parent for preparer information – if appropriate. See expanded elements below for required and optional fields.
	Originator			O	U	Parent that contains a choice of EFIN or Agent Identifier, and Originator Type Cd, and Practitioner PIN. See expanded elements below for require and optional fields.
	Software ID		10	O	U	Identifies the software package
	Software Version		20	O	U	Identifies the particular version of the software
	Internet Protocol			O	U	Parent that contains a choice of IPv4AddressTxt or IPv6AddressTxt. See expanded elements below for required and optional fields.
	Signature Option			O	U	Parent that contains choice of Signature Document or Signature PIN. See expanded elements below for required and optional fields.
	Amended Return Indicator		1	O	U	Use this element when reporting data for an amended return; put an “X” in this element. If you are reporting data for an original return; this element is not used.
	Original Submission ID			O	U	Contains the original submission ID when amended return
	Original Submission Date			O	U	Date of original submission when submitting amended return – CCYY-MM-DD
	Return Type		10	R	U	Enter “FormIACigs”
	Tax Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Penalty Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Interest Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Total Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Filer			R	U	Identifies the filing entity – Parent that contains EIN, State EIN, Name, In Care Of Name, Name Control and a choice US Address or Foreign Address. See expanded elements below for required and optional fields.
	Business Representative			R	U	Parent that contains Person Name, Person Title Text, Taxpayer PIN, choice of Phone Number or Foreign Phone Number

Table 10.1c. - Iowa XPath for Binary Attachment

Cigarette Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Binary Attachment	Binary Attachment	Document ID	30	O	U	ID Type – Used to uniquely identify the document in this return - attribute Name of document – must be unique within the return - attribute Software ID and Software version are collected in the Return Header State-attribute. See expanded elements below for required and optional fields.
		Document Name	20			
		Software ID	10			
		Software Version	20			
	Reference		20	O	U	Reference as needed
	Document Type Cd			O	U	Document Type – Value is “PDF”
	Desc		128	O	U	Description of Attachment
	Attachment Location Txt		64	R	U	

Table 10.1d. - Iowa XPath for Financial Transaction-Iowa does not accept payments with the return.

Cigarette Schema	Elements	Attribute	String	R/O		U/N		Expected Value
Financial Transaction	Financial Transaction			O		U		Parent for a financial transaction – Allows ability to make a payment from checking, savings, or ACH. Payments can be warehoused and scheduled as needed. See expanded elements below for required and optional fields.
	State Payment			C	R	U	U	Parent for a payment – repeats as needed – Choice with Refund Direct Deposit ACH Credit Info, and Estimated Payments. See expanded elements below for required and optional fields.
	Refund Direct Deposit				R		U	Parent for State Direct Deposit Type for the direct deposit of a refund – repeats up to 3 times. See expanded elements below for required and optional fields.
	ACH Credit Info				R		U	Parent for ACH Credit Detail Type – for ACH payment. See expanded elements below for required and optional fields.
	Estimated Payments			O		U		Parent for ACH Entity Detail Type – Repeats up to 4 times. See expanded elements below for required and optional fields.
State Payment	Checking		1	C	R	U	U	Use this element when indicating a checking account; put an "X" in this element.
	Savings	record count	1		R		U	Use this element when indicating a savings account; put an "X" in this element.
	Routing Transit Number			R		U		Routing Transit Number Type – Value of RTN
	Bank Account Number		17	R		U		Bank Account Number Type – Value of bank account number
	Payment Amount			R		U		ACH Amount Type – Decimal 10 with 2 decimal places

	Identification Number			15	O		U			ACH Identifier Type – Used to identify the payment
	Account Holder Name			22	O		U			ACH Name Type – Name of account holder
	Account Holder Type			1	O		N			Bank Account Holder Type – Value is 1 for Business, 2 for Personal
	Requested Payment Date			10	O		U			YYYY-MM-DD Date for payment to be made – can be warehoused
	Addenda Record				O		U			Parent for Addenda Record Type – Repeats as needed. See expanded elements below for required and optional fields.
	Not IAT Transaction			10	C	R	N	N		Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction		Receiving DFI Name	50		R		N		Use this element when indicating not IAT Transaction; put an "X" in this element.
	Full IAT					R		N		See expanded elements below for required and optional fields.
Addenda Record	Taxpayer Identification			15	O		U			ACH Identifier Type – Taxpayer id if appropriate
	Tax Type Code	FTA Code			O	R	U	U		3 digits – FTA Code – Cig Tax 072
		State Tax Type Code				R		U		Tax Type – Cigarette – 601
	Tax Period End Date			10	O		U			YYYY-MM-DD Last day of the tax period
	TXP Amount	Sub Amount Type		1	O	R	U	U		TXP Sub amount
		Sub Amount				R		U		ACH Amount Type - Amount
RefundDirect Deposit	Telephone Number				O		U			Telephone Number
	Routing Transit Number				O		U			Routing Transit Number Type – Value of RTN
	Bank Account Number			17	O		U			Bank Account Number Type – Value of bank account number
	Amount				O		U			ACH Amount Type – Decimal 10 with 2 decimal places
	Checking			1	R		U			Use this element when indicating a checking account; put an "X" in this element.
	Savings			1	R		U			Use this element when indicating a savings account; put an "X" in this element.
	Not IAT Transaction			10	C	R	N	N		Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction		Receiving DFI Name	50		R		N		Use this element when indicating not IAT Transaction; put an "X" in this element.
	Full IAT					R		N		See expanded elements below for required and optional fields.
ACH Credit Info	Payment Amount				R		U			ACH Amount Type – Decimal 10 with 2 decimal places
	Identification Number				O		U			ACH Identifier Type- Taxpayer ID if appropriate
	Requested Payment Date				O		U			Routing Transit Number Type – Value of RTN
	Requested Payment Date				O		U			YYYY-MM-DD Date for payment to be made

	Addenda Record					O		U		Parent for Addenda RecordType – Repeats as needed. See expanded elements below for required and optional fields.
	Not IAT Transaction					R		N		Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction		Receiving DFI Name	50		R		N		Use this element when indicating not IAT Transaction; put an "X" in this element.
Addenda Record	Taxpayer Identification			15		O		U		ACH Identifier Type – Taxpayer id if appropriate
	Tax Type Code	FTA Code				O	R	U	U	3 digits – FTA Code – Cigarette Tax 072
		State Tax Type Code					R		U	Tax Type – Cigarette – 601
	Tax Period End Date			10		O		U		YYYY-MM-DD Last day of the tax period
	TXP Amount	Sub Amount Type		1		O	R	U	U	TXP Sub amount
		Sub Amount					R		U	ACH Amount Type - Amount
Estimated Payments	Checking			1		C	R	U	U	Use this element when indicating a checking account; put an "X" in this element.
	Savings			1			R		U	Use this element when indicating a savings account; put an "X" in this element.
	Routing Transit Number					R		U		Routing Transit Number Type – Value of RTN
	Bank Account Number			17		R		U		Bank Account Number Type – Value of bank account number
	Payment Amount					R		U		ACH Amount Type – Decimal 10 with 2 decimal places
	Identification Number			15		O		U		ACH Identifier Type – Used to identify the payment
	Account Holder Name			22		O		U		ACH Name Type – Name of account holder
	Account Holder Type			1		O		U		Select from the enumerated list: 1 for Business or 2 for Personal.
	Requested Payment Date			10		O		U		YYYY-MM-DD Date for payment to be made
	Addenda Record					O		U		Parent for Addenda Record Type – Repeats as needed. See expanded elements below for required and optional fields.
	Not IAT Transaction					C	R	N	N	Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction		Receiving DFI Name	50			R		N	Use this element when indicating is IAT Transaction; put an "X" in this element.
	Full IAT						R		N	See expanded elements below for required and optional fields.
Addenda Record	Taxpayer Identification			15		O		U		ACH Identifier Type – Used to identify payment
	Tax Type Code	FTA Code				O	R	U	U	3 digits – FTA Code – Cig Tax 072
		State Tax Type Code					R		U	Tax Type – Cigarette – 601
	Tax Period End Date			10		O		U		YYYY-MM-DD Last day of the tax period
	TXP Amount	Sub Amount Type		1		O	R	U	U	TXP Sub amount
		Sub Amount					R		U	ACH Amount Type - Amount

Table 10.2a. - Sch Transaction-Uniform Transaction Schedule

Cigarette Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Return State	Return Data State			R	U	Parent for complete Cigarette return. See expanded elements below for required and optional fields.
Return Data State	Sch Transaction			R	U	Uniform transaction schedule. Parent for the uniform transaction schedule contains the choice of Schedule or No Transactions. See expanded elements below for required and optional fields.
Sch Transaction	Schedule			C	U	Required if you have activity. Schedule node - repeats as needed - Contains Type Of Schedule and Transaction Document. See expanded elements below for required and optional fields.
	No Transactions		1	C	U	Use this element when you have no transactions to report; put an "X" in this element.
Schedule	Type Of Schedule		21	R	U	Receipt and disbursement schedules are found in Table 3 of this document. Select from the enumerated list. Cig Schedule Type - Enumerated values – 1A - Cigarettes received from manufacturer or first importer 1B - Cigarettes received from a person other than a manufacturer or first importer 1C - Cigarettes received from a retailer or end user 1D - Cigarettes received by manufacturer or first importer from a person other than a manufacturer or first importer 2A - Cigarettes disbursed by a manufacturer or first importer 2B - Cigarettes disbursed to a person other than a manufacturer or first importer 2C - Cigarettes disbursed to a retailer or end user 2D - Cigarettes returned to the manufacturer
	Transaction Document			R	U	Parent for a transaction -repeats as needed - Uses Invoice Type. See expanded elements below for required and optional fields.
Transaction Document	Date		10	R	U	Invoice Date YYYY-MM-DD
	Type Of Trans Doc		35	R	U	Cig Trans Document Type schedules are found in Table 4 of this document. Select from the enumerated list: • Invoice • Purchase Order • Credit Memo • Affidavit • Returned Goods Authorization • Bill of Lading • Confirmation • Other

	Doc Number		20	R	U	Document number
	Type Of Customer		20	R	U	Cig Type Of Customer Type schedules are found in Table 5 of this document. Select from the enumerated list: • Distributor • Manufacturer • Retailer • Subjobber • Employee • Customer • Wholesaler • Delivery • Seller • Native • Military • Government • Inter-Branch Transfer • Distribution Center
	Name			R	U	Parent for Business Name Line 1Txt and BusinessNameLine2Txt. See expanded elements below for required and optional fields.
	Address			R	U	Cig Address Type - Repeats up to 4 times Contains choice of US Address or Foreign Address and a Type Of Address node. See expanded elements below for required and optional fields.
	EIN Customer FEIN		9	R	U	Seller or purchaser FEIN
	State EIN		20	O	U	The permit number issued by the State of Iowa
	Customer ID		35	O	U	Customer identification of seller or purchaser, if used
	Transactions			R	U	Parent for Cig inventory Type - Repeats as needed. See expanded elements below for required and optional fields.
	Delivery Service			O	U	Parent for Delivery Service Type if delivery service is used. See expanded elements below for required and optional fields.
Name	BusinessNameLine1Txt		75	R	U	Name of seller or purchaser based on the schedule being reported
	BusinessNameLine2Txt		75	O	U	DBA name of seller or purchaser based on the schedule being reported
Address	US Address			C	U	Parent of Filer's US Address
	Foreign Address			C	U	Parent of Filer's Foreign Address
US Address	AddressLine1Txt		35	R	U	Seller or purchaser U.S. Street Address Line 1
	AddressLine2Txt		35	O	U	Seller or purchaser U.S. Street Address Line 2, if appropriate
	City		50	R	U	Seller or purchaser city
	State Abbreviation Cd			R	U	Select the state code from the enumerated list
	ZIP code		9	R	U	Seller or purchaser ZIP code

	In Care Of Nm		50	O	U	In care of name of the purchaser
Foreign Address	AddressLine1Txt		35	R	U	Seller or purchaser Foreign Street Address Line 1
	AddressLine2Txt		35	O	U	Seller or purchaser Foreign Street Address Line 2, if appropriate
	City		50	R	U	Seller or purchaser city
	Province Or State		50	O	U	Seller or purchaser province or state
	Country Cd		2	R	U	Select the country code from the enumerated list.
	Foreign Postal Cd		9	R	U	Seller or purchaser Foreign Postal Code-Text Type
	In Care Of Nm		50	O	U	In care of name of the purchaser
TypeOfAddress	Type Of Address		20	R	U	Federal Description Code of product can be found in Table 9 of this document. Cig Type Of Address Type – Enumeration Mailing Location Billing Delivery
Transactions	Fed Desc		20	R	U	Federal Description Code of product can be found in Table 7 of this document. Cig Fed Desc Type – Enumeration Cigarette Small Cigar
	State Desc		20	R	U	State Description Code of product can be found in Table 7.1 of this document. Cig State Desc Type – Enumeration Cigarette Little Cigar
	MSA Status		35	R	U	MSA Status of product can be found in Table 6 of this document. Cig MSA Status Type – Enumeration OPM SPM NPM N/A PM NPM1 NPM2 NSM
	Tax Jurisdiction		5	R	U	Cig Tax Jurisdiction Type can be found in Table 2– repeats up to 10 times – Tax jurisdiction abbreviations – UNSTP – Unstamped IA Iowa
	UPC Number		25	R	U	Universal Product Code (UPC) number for the brand
	UPCUOM		10	R	U	Unit of Measure for the UPC code for the brand can be found in Table 1 of this document. Cig UPCUOM Type – Enumeration PAK –Pack
	Manufacturer		85	R	U	Manufacturer Name

	Manufacturer EIN			9	O		U	Manufacturer's EIN
	Brand Family			85	R		U	Brand family name of product sold and received
	Quantity			25	R		U	Integer Type-Number of units
	Sticks Per Pack			25	R		U	Integer Type-Number of cigarette sticks per pack
	Total Sticks			25	R		U	Integer Type-Total number of cigarette sticks
	Price			17	O		U	Sale price of cigarettes-US Decimal Amount Type-Dollars and cents
Delivery Service Document	Name	Business Name Line1Txt		75	U	R	U	Name of the delivery service
		Business Name Line2Txt		75		O	U	DBA Name of the delivery service
	EIN			9	O		U	Delivery service FEIN
	Address			35	R		U	Cig Address Type – Repeats up to 4 times Contains choice of US Address or Foreign Address and a Type Of Address node. See expanded elements below for required and optional fields.
	Phone			10	R		U	Delivery service phone number
Address	US Address			35	C		U	Parent of Seller or Purchaser US Address
	Foreign Address			35	C		U	Parent of Seller or Purchaser Foreign Address
US Address	AddressLine1Txt			35	R		U	Seller or purchaser U.S. Street Address Line 1
	AddressLine2Txt			35	O		U	Seller or purchaser U.S. Street Address Line 2, if appropriate
	City Nm			50	R		U	Seller or purchaser city
	State Abbreviation Cd			2	R		U	Select the state code from the enumerated list
	ZIP code			9	R		U	Seller or purchaser ZIP code
	In Care Of Nm			50	O		U	In care of name of the purchaser
Foreign Address	AddressLine1Txt			35	R		U	Seller or purchaser Foreign Street Address Line 1
	AddressLine2Txt			35	O		U	Seller or purchaser Foreign Street Address Line 2, if appropriate
	City Nm			50	R		U	Seller or purchaser city
	Province Or State Nm			50	O		U	Seller or purchaser province or state
	Country Cd			2	R		U	Select the country code from the enumerated list.
	Foreign Postal Cd			9	R		U	Seller or purchaser Foreign Postal Code-Text Type
	In Care Of Nm			50	O		U	In care of name of the purchaser
TypeOfAddress	Type Of Address			20	R		U	Federal Description Code of product can be found in Table 9 of this document. Cig Type Of Address Type – Enumeration Mailing Location Billing Delivery

Table 10.2b. - Sch Unaffixed Stamp Report-Uniformity Stamp Report

Cigarette Schema	Elements		Attribute	String	R/O		U/N		Expected Value
Return State	Return Data State				R		U		Parent for complete Tobacco return. See expanded elements below for required and optional fields.
Return Data State	Sch Unaffixed Stamp Report				R		U		Uniform unaffixed stamp report. Required if you have any unaffixed stamps during the reporting period. See expanded elements below for required and optional fields.
Sch Unaffixed Stamp Report	Beginning Inventory				R		U		Parent for Stamp. Beginning inventory of unaffixed stamps. See expanded elements below for required and optional fields.
	End Inventory				R		U		Parent for Stamp Inv Type – Ending inventory of unaffixed stamps. See expanded elements below for required and optional fields.
	Stamps Affixed				O		U		Stamp Inv Type - Stamps affixed. See expanded elements below for required and optional fields.
Beginning Inventory	Total Inventory Count				R		U		This is the total beginning inventory of stamps for the reporting period.
	Total Inventory Gross Value			17	R		U		This is the total beginning inventory value of the stamps for the reporting period.
	Details	Tax Jurisdiction		5	R	R	U	U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document. Cig Tax Jurisdiction Type – repeats up to 10 times – Tax jurisdiction abbreviations – IA
		Attribute		35	R	O	U	U	Orange or Blue
		Stamp UOM		35	R	R	U	U	This is the stamp's unit of measure. Cig Stamp UOM Type – Enumerated –20
		Count		25	R	R	U	U	- Total number of stamps
		Gross Value		17	R	R	U	U	US Decimal Amount Type – Dollars and cents – Gross value of the stamps reported in the "count" element. Iowa Only
Purchases	Total Purchases Count				R		U		This is the total purchases of stamps for the reporting period.
	Total Purchases Gross Value			17	R		U		This is the total purchases value of the stamps for the reporting period.
	Date Received			10	R		U		Date stamps were physically received. YYYY-MM-DD
	Purchase Order Number			35	R		U		Purchase order number of stamps received
	Purchase Order Details				R		U		Parent-repeats as needed. See expanded elements below for required and optional fields.
PurchaseOrderDetails	Roll ID			35	R		U		Roll identification number for stamps received.
	Stamps	Tax Jurisdiction		5	R	R	U	U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document.

									Cig Tax Jurisdiction Type – repeats up to 10 times – Tax jurisdiction abbreviations –IA
		Attribute		35		O	U	U	Orange or Blue
		Stamp UOM		35		R	U	U	This is the stamp's unit of measure. Cig Stamp UOM Type – Enumerated – 20
		Count		25		R	U	U	Integer Type-Total number of IA stamps on the roll
		Gross Value		17		R	U	U	US Decimal Amount Type – Dollars and cents – Gross value of the stamps reported in the "count" element.
Adjustments	Total Adjustments Count				R		U		This is the total adjustments of stamps for the reporting period.
	Total Adjustments Gross Value			17	R		U		This is the total adjustments value of the stamps for the reporting period.
	Date			10	R		U		Date Type - ccyy-mm-dd - Date of adjustment
	Type of Adjustment			20	R		U		The type of adjustment reported can be found in Table 8 of this document. Cig Adjustment Type – Adjustments for lost, stolen or destroyed stamps – enumeration Damaged Destroyed Floor Stock Small Cigar Counting Error Returned Shipment Error Stolen Transfer Shrinkage Timing
	Explanation			100	R		U		Explanation to support adjustment
	Stamps	Tax Jurisdiction		5	R	R	U	U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document. Cig Tax Jurisdiction Type – repeats up to 10 times – Tax jurisdiction abbreviations – IA
		Attribute		35		O		O	N/A
		Stamp UOM		35		R		U	This is the stamp's unit of measure. Cig Stamp UOM Type – Enumerated – 20
		Count		35		R		U	Integer Type-Total number of stamps on the roll
		Gross Value		17		R		U	US Decimal Amount Type – Dollars and cents – Gross value of the stamps reported in the "count" element.

End Inventory	Total Inventory Count				R		U		This is the total ending physical inventory of stamps for the reporting period.
	Total Inventory Gross Value			17	R		U		US Decimal Amount Type - Dollars and cents - The total ending gross value of stamps for the reporting period.
	Details	Tax Jurisdiction		5	R	R	U	U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document. Cig Tax Jurisdiction Type – repeats up to 10 times – Tax jurisdiction abbreviations – IA
		Attribute		35		O		N	N/A
		Stamp UOM		35	R	R	U	U	This is the stamp's unit of measure. Cig Stamp UOM Type – Enumerated – 20
		Count		25		R		U	Integer Type- Total number of stamps at the end of the period.
		Gross Value		17		R		U	US Decimal Amount Type – Dollars and cents – Gross value of the stamps reported in the "count" element.
Stamps Affixed	Total Inventory Count				R		U		Integer Type – Total count of stamps affixed during the reporting periods for a specific unit of measure – 20
	Total Inventory Gross Value			17	R		U		US Decimal Amount Type – Dollars and cents – Gross value of stamps affixed during the reporting period for a specific unit of measure-20
	Details	Tax Jurisdiction		5	R	R	U	U	Cig Tax Jurisdiction Type – repeats up to 10 times – Tax jurisdiction abbreviations – IA
		Attribute		35		O		N	N/A
		Stamp UOM		35	R	R	U	U	This is the stamp's unit of measure. Cig Stamp UOM Type – Enumerated – 20
		Count				R		U	Integer Type- Total number of stamps at the end of the period.
		Gross Value		17		R		U	US Decimal Amount Type – Dollars and cents – Gross value of the stamps reported in the "count" element.

Table 10.2c. - Sch Pack-Uniformity Physical Inventory of Cigarettes

Cigarette Schema	Elements		Attribute	String	R/O		U/N		Expected Value
Return State	Return Data State				R		U		Parent for complete Tobacco return. See expanded elements below for required and optional fields.
Return Data State	Sch Pack				R		U		Uniform transaction schedule. Parent for the uniform transaction schedule contains the choice of Schedule or No Transactions. See expanded elements below for required and optional fields.
Sch Pack	Beg Inventory			25	R		U		Parent for Pack Inventory Type. See expanded elements below for required and optional fields.
	Inventory Adj				C	R	U	U	Parent for Pack Inventory Adj Type - Choice with No Adjustments. See expanded elements below for required and optional fields.
	No Adjustments			1		R		U	Use this element when you have no inventory adjustments to report; put an "X" in this element.
	Ending Inventory				R		U		Parent for Pack Inventory Type. See expanded elements below for required and optional fields.
Beginning Inventory	Report Jurisdiction Stick Cnt				R		U		Integer – This is the reporting jurisdiction beginning inventory stick count. If no stamp is affixed, use the appropriate code for unstamped cigarettes.
	Other Jurisdiction Stick Count				O		O		Integer – Other jurisdiction stick count
	Details	Fed Desc		20		R	U	U	Federal Description Code of product can be found in Table 7 of this document. Cig Fed Desc Type – Enumeration Cigarette Small Cigar
		State Desc		20		R		U	State Description Code of product can be found in Table 7.1 of this document. Cig State Desc Type – Enumeration Cigarette Little Cigar
		MSA Status		10		R		U	MSA Status of product can be found in Table 6 of this document. Cig MSA Status Type – Enumeration OPM SPM NPM N/A PM

									NPM1 NPM2 NSM
		Tax Jurisdiction		5		R		U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document. Cig Tax Jurisdiction Type – Enumeration – IA
		UPC Number		25		R		U	Universal Product Code (UPC) number for the brand.
		UPCUOM		10		R		U	Unit of Measure for the universal product code for the brand being reported can be found in Table 1 of this document. Cig UPCUOM Type – Enumeration PAK – Pack
		Manufacturer		35		R		U	Manufacturer Name
		Manufacturer EIN		9		O		U	Manufacturer's FEIN
		Brand Family		35		R		U	Brand family name of product
		Quantity		25		R		U	Integer – Number of units
		Sticks Per Pack		25		R		U	Integer – Number of cigarette sticks per pack
		Total Sticks		25		R		U	Integer – Total number of cigarette sticks
Inventory Adjustment	Report Jurisdiction Stick Cnt				R		U		Integer – This is the reporting jurisdiction inventory adjustment stick count. If no stamp is affixed, use the appropriate code for unstamped cigarettes.
	Other Jurisdiction Stick Count				O		U		Integer – This is the inventory adjustment of stick count for other jurisdictions
	Details	Fed Desc		20	O	R	U	U	Federal Description Code of product can be found in Table 7 of this document. Cig Fed Desc Type – Enumeration Cigarette Small Cigar
		State Desc		20		R		U	State Description Code of product can be found in Table 7.1 of this document. Cig State Desc Type – Enumeration Cigarette Little Cigar
		MSA Status		10	O	R	U	U	MSA Status of product can be found in Table 6 of this document. Cig MSA Status Type – Enumeration OPM SPM NPM N/A PM

	Details								NPM1 NPM2 NSM
		Tax Jurisdiction		5		R		U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document. Cig Tax Jurisdiction Type – Enumeration – IA
		UPC Number		25		R		U	Universal Product Code (UPC) number for the brand.
		UPCUOM		10		R		U	Unit of Measure for the universal product code for the brand being reported can be found in Table 1 of this document. Cig UPCUOM Type – Enumeration PAK – Pack
		Manufacturer		35		R		U	Manufacturer Name
		Manufacturer EIN		9		O		U	Manufacturer's FEIN
		Brand Family		85		R		U	Brand family name of product
		Quantity		25		R		U	Integer – Number of units
		Sticks Per Pack		25		R		U	Integer – Number of cigarette sticks per pack
		Total Sticks		25		R		U	Integer – Total number of cigarette sticks
		Type of Adj		20		R		U	Cig Adjustment Type – Type of adjustment can be found in Table 8 of this document. Enumeration– Damaged Destroyed Floor Stock Small Cigar Counting Error Returned Shipment Error Stolen Transfer Shrinkage Timing
Ending Inventory	Report Jurisdiction Stick Cnt				R		U		Integer – This is the reporting jurisdiction ending inventory stick count. If no stamp is affixed, use the appropriate code for unstamped cigarettes.
	Other Jurisdiction Stick Count				O		U		Integer – This is the ending inventory stick count for other jurisdictions.
Ending Inventory	Details	Fed Desc		20	O	R	U	U	Federal Description Code of product can be found in Table 7 of this document. Cig Fed Desc Type – Enumeration Cigarette Small Cigar

	Details	State Desc		20	O	R	U	U	State Description Code of product can be found in Table 7.1 of this document. Cig State Desc Type – Enumeration Cigarette Little Cigar
		MSA Status		10		R		U	MSA Status of product can be found in Table 6 of this document. Cig MSA Status Type – Enumeration OPM SPM NPM N/A PM NPM1 NPM2 NSM
		Tax Jurisdiction		5		R		U	Taxing jurisdiction associated with stamp type can be found in Table 2 of this document. Cig Tax Jurisdiction Type – Enumeration – IA
		UPC Number		25		R		U	Universal Product Code (UPC) number for the brand.
		UPCUOM		10		R		U	Unit of Measure for the universal product code for the brand being reported can be found in Table 1 of this document. Cig UPCUOM Type – Enumeration PAK – Pack
		Manufacturer		35		R		U	Manufacturer Name
		Manufacturer EIN		9		O		U	Manufacturer's FEIN
		Brand Family		35		R		U	Brand family name of product
		Quantity				R		U	Integer – Number of units
		Sticks Per Pack				R		U	Integer – Number of cigarette sticks per pack
		Total Sticks				R		U	Integer – Total number of cigarette sticks

Iowa Department of Revenue
EDI Implementation Guide

XML Electronic Filing for Tobacco Data

Initial Version V1.0 dated June 2024
Updated Version V1.1 dated October 2024
Updated Version V1.2 dated October 2024
Updated Version V1.3 dated September 2025
Updated Version V1.4 October 2025
Updated Version V1.5 November 2025
Updated Version V1.6 September 2026

Version History

Date	Author	Version	Description
06/16/2024	Iowa Department of Revenue	Version V1.0	Initial Version
10/03/2024	Iowa Department of Revenue	Version 1.1	Updated Version
10/03/2024	Iowa Department of Revenue	Version 1.2	Update little/small cigar language. Add UPCNumber & UPCUOM
09/18/2025	Iowa Department of Revenue	Version 1.3	Changed Optional Fields to Required also restricted number of characters on fields.
10/14/2025	Iowa Department of Revenue	Version 1.4	Added business rules for cigarette and tobacco on page 11 of this guide. Added instructions for locating errors in XML file on page 10 of this guide.
11/24/2025	Iowa Department of Revenue	Version 1.5	Changed required/optional fields. Changed Tax Due, Penalty Due, Interest Due, Total Due to optional.
09/02/2026	Iowa Department of Revenue	Version 1.6	Changed Table 8 - State Description Codes. Added Code IA-ANP1 and IA-VAP2. Added or updated IA-ANP1, IA-VAP1, and IA-VAP2 descriptions. Changed State Desc. "Expected Value" for IA-ANP1, IA-VAP1, and IA-VAP2. Changed Tax Calculation for Tobacco Products – Table 8. Changed Extended Taxable Amount "Expected Value" for IA-ANP1 and IA-VAP2.

State Contact

Questions: Contact us by phone at: 515-281-3114 or by email at: IDRCigarette@iowa.gov or by mail at:

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Table 1 - Unit Description Codes

Table 1 lists the codes for unit description of product.

Unit of Measure Codes	Description
PAK	Pack
STK	Stick
BOX	Box
ECH	Eaches
BAG	Bag

TIN	Tin
FOI	Foil
CAN	Can
BUL	Bulk
TUB	Tub
PCH	Pouch
BUN	Bundle
PLG	Plug
CUT	Cut
BOT	Bottle
JAR	Jar
OTH	Other

Table 2 - Tax Jurisdiction Codes

Table 2 lists the correct tax jurisdiction code for the receipt and disbursement of tobacco products.

Code	Description	Code	Description	Code	Description
AL	Alabama	KY	Kentucky	OK	Oklahoma
AK	Alaska	LA	Louisiana	OKTRB	Oklahoma Tribal New Unity Rate
AZ	Arizona	MA	Massachusetts	OR	Oregon
AR	Arkansas	MD	Maryland	PA	Pennsylvania
ARMOA	Arkansas/Missouri Border	ME	Maine	RI	Rhode Island
AROKA	Arkansas/Oklahoma Border	MI	Michigan	SC	South Carolina
CA	California	MN	Minnesota	SD	South Dakota
CO	Colorado	MNTRB	Minnesota Tribal	TN	Tennessee
CT	Connecticut	MO	Missouri	TX	Texas
DE	Delaware	MOJAC	Missouri Jackson County	UT	Utah
FL	Florida	MOSTY	Missouri St. Louis County	VT	Vermont
GA	Georgia	MS	Mississippi	VA	Virginia
HI	Hawaii	MT	Montana	WA	Washington
ID	Idaho	NE	Nebraska	WV	West Virginia
IL	Illinois	NV	Nevada	WI	Wisconsin
ILCKC	Illinois Cook County	NH	New Hampshire	WITRB	Wisconsin Tribal
IN	Indiana	NJ	New Jersey	WY	Wyoming
IA	Iowa	NM	New Mexico		
IAMRT1	Iowa Modified Risk Tobacco	NY	New York		
IAMRT2	Iowa Modified Risk Tobacco	NC	North Carolina		
KS	Kansas	ND	North Dakota		
KSTRB	Kansas Tribal	OH	Ohio		

Table 3 - Schedule Codes

Table 3 lists codes for reporting schedules for receipt and disbursement of tobacco products.

Code	Description	Allowed to be used when reporting by:	
		Resident and Non-Resident Wholesalers and Subjobbers	Manufacturers
1A	OTP received from a manufacturer or first importer	YES	NO
1B	OTP received from a person other than a manufacturer or first importer, (e.g., wholesaler, distributor, or other licensee)	YES	NO
1C	OTP received from a retailer or end user	YES	NO
1D	OTP received by a manufacturer or first importer from a person other than a manufacturer or first importer	YES	YES
2A	OTP disbursed by a manufacturer or first importer	YES	YES
2B	OTP disbursed to a person other than a manufacturer or first importer, (e.g., wholesaler, distributor, or other licensee)	YES	NO
2C	OTP disbursed to a retailer or end user	YES	NO
2D	OTP returned to the manufacturer	YES	NO

Table 4 - Transaction Document Types

When reporting receipts and disbursements, filers must indicate the type of document in which the information is obtained. Table 4 provides codes for these document types.

Type
Invoice
Purchase Order
Credit Memo
Affidavit
Returned Goods Authorization
Confirmation
Bill of Lading
Other

Table 5 - Type of Customer

Table 5 lists the codes for the type of company with which a filer is doing business.

Code	Description
Distributor	Distributor
Manufacturer	Manufacturer
Retailer	Retailer
Subjobber	Subjobber
Employee	Employee
Customer	Customer
Wholesaler	Wholesaler
Delivery Seller	Delivery Seller
Native	Native
Military	Military
Government	Government
Inter-Branch Transfer	Inter-Branch Transfer
Distribution Center	Distribution Center Deployment

Table 6 - Tobacco MSA Status Types

Table 6 lists the manufacturer codes for MSA status.

Code	Description
OPM	Original Participating Manufacturer
SPM	Subsequent Participating Manufacturer
NPM	Non-Participating Manufacturer
N/A	Not Applicable
PM	Participating Manufacturer
NPM1	Non-Participating Manufacturer 1
NPM2	Non-Participating Manufacturer 2
NSM	Texas

Table 7 - Federal Description Codes

Table 7 lists federal description codes for types of products both received and disbursed.

Code
Chewing Tobacco
Cigarette
Cigarette Paper
Cigarette Tube
Large Cigar
Pipe Tobacco
Roll Your Own
Small Cigar
Snuff
Alternative Nicotine Product
E-liquid Product
Vapor Product
Other

Table 8 - State Description Codes

Table 8 lists state description codes for types of products both received and disbursed.

Code	Description
IA-OTP1	Other Tobacco Products Taxed at 50% of the Wholesale Sales Price
IA-CGR1	Cigars Taxed at $0.50 Per Cigar
IA-CGR2	Cigars Taxed at 50% of the Wholesale Sales Price
IA-SNF1	Snuff Products Taxed at $1.19 Per Ounce (oz.)
IA-VAP1	Electronic Nicotine Delivery Systems (ENDS) components and devices not containing taxable mL of a Vapor Product e-liquid or solution. No excise tax.
IA-VAP2	E-Liquid Vapor Products taxed at $0.05 per mL of solution container nicotine or nicotine analog plus a proportionate tax on any fractions of a mL
IA-ANP1	Alternative Nicotine Products taxed at $0.05 per container containing up to 20 units plus a proportionate tax of $0.0025 per unit over 20

Table 9 - Type of Address Codes

Table 9 lists address codes for the origin and destination of products.

Code	Description
Mailing	Mailing Address Type
Location	Physical Location Address Type
Billing	Billing Address Type
Delivery	Delivery Address Type

Table 10.1a. - Iowa XPath for Transmission Header

Tobacco Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Tobacco Transmission	Tobacco Transmission			R	U	Root element. **
Transmission Header	Transmission Header	Record Count	25	R	U	The number of records in the transmission. Parent for transmission information. **
ReturnState	Return State	State Schema Version	50	R	U	Root element. **
Transmission Header	Jurisdiction		3	R	U	IA
	Transmission Id		30	R	U	A unique identifier for the state to use when talking to the filer about specific issues. It is a unique identifier specific to this XML filing.
	Timestamp		25	R	U	Date and time the XML file was created.
	Transmitter	ETIN		R C	U N	The ETIN of the transmitter
		EFIN		C	N	The EFIN of the transmitter
		State EIN	20	C	U	The permit number issued by IA
	Process Type		1	R	U	Enter the type of submission. "T" for test and "P" for production.
	Agent Identifier		8	O	N	
	Reporting Agent Signature			O	N	
	Ack Address		75	O	N	

Table 10.1b. - Iowa XPath for Return Header State

Tobacco Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Return State	Submission ID		20	R	U	Unique identifier for the state to use when talking to the filer about specific issues. Can be the same as Transmission Id-First 13 characters are numbers and for the last 7 lower case alpha numeric. Ex:8765493756123ia56987

	Return Header State	Binary Attachment Count	1	R	U	Attribute value - "0" (zero). Integer NN Type - Required if you attach a document. Value indicates the number of attached documents.
	Return Data State			R	U	Parent for complete Tobacco return. See expanded elements below for required and optional fields.
	Binary Attachment			O	U	Parent for a binary attachment – Used to include a PDF to the zipped package. See expanded elements below for required and optional fields.
	Financial Transaction			O	U	Parent for a financial transaction – Allows ability to make a payment from checking, savings, or ACH. Payments can be warehoused and scheduled as needed. See expanded elements below for required and optional fields.
Return Header State	Jurisdiction		3	R	U	IA
	Timestamp	record count	25	R	U	The date and time the XML file was created
	Tax Period Begin Date		10	R	U	First day of the tax period (YYYY-MM-DD)
	Tax Period End Date		10	R	U	Last day of the tax period (YYYY-MM-DD)
	Tax Year		4	R	U	Tax year being reported
	Quarter		1	R	U	Selected the enumerated list (1,2,3, or 4)
	Disaster Relief		100	O	N	
	ISP Number		1	O	N	
	Paid Preparer Information			O	U	Parent for preparer information – if appropriate. See expanded elements below for required and optional fields.
	Originator			O	U	Parent that contains a choice of EFIN or Agent Identifier, and Originator Type Cd, and Practitioner PIN. See expanded elements below for require and optional fields.
	Software ID		10	O	U	Identifies the software package
	Software Version		20	O	U	Identifies the particular version of the software
	Internet Protocol			O	U	Parent that contains a choice of IPv4AddressTxt or IPv6AddressTxt. See expanded elements below for required and optional fields.
	Signature Option			O	U	Parent that contains choice of Signature Document or Signature PIN. See expanded elements below for required and optional fields.
	Amended Return Indicator		1	O	U	Use this element when reporting data for an amended return; put an “X” in this element. If you are reporting data for an original return; this element is not used.
	Original Submission Id			O	U	Contains the original submission ID when amended return
	Original Submission Date			O	U	Date of original submission when submitting amended return – CCYY-MM-DD
	Return Type		10	R	U	Enter “FormIATobs”
	Tax Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Penalty Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Interest Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits
	Total Due		10	O	U	ACH Amount Type – 10 digits and two fraction digits

	Filer			R	U	Identifies the filing entity – Parent that contains EIN, State EIN, Name, In Care Of Nm, Name Control and a choice US Address or Foreign Address. See expanded elements below for required and optional fields.
	Business Representative			R	U	Parent that contains Person Name, Person Title Txt, Taxpayer PIN, choice of Phone Num or Foreign Phone Num

Table 10.1c. - Iowa XPath for Binary Attachment

Tobacco Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Binary Attachment	Binary Attachment	Document ID	30	O	U	ID Type – Used to uniquely identify the document in this return - attribute Name of document – must be unique within the return - attribute Software ID and Software version are collected in the Return Header State-attribute. See expanded elements below for required and optional fields.
		Document Name	20			
		Software Id	10			
		Software Version	20			
	Reference		20	O	U	Reference as needed
	Document Type Cd			O	U	Document Type – Value is “PDF”
	Desc		128	O	U	Description of Attachment
	Attachment Location Txt		64	R	U	

Table 10.1d. - Iowa XPath for Financial Transaction

Tobacco Schema	Elements	Attribute	String	R/O		U/N		Expected Value
Financial Transaction	Financial Transaction			O		U		Parent for a financial transaction – Allows ability to make a payment from checking, savings, or ACH. Payments can be warehoused and scheduled as needed. See expanded elements below for required and optional fields.
	State Payment			C	R	U	U	Parent for a payment – repeats as needed – Choice with Refund Direct Deposit ACH Credit Info, and Estimated Payments. See expanded elements below for required and optional fields.
	Refund Direct Deposit				R		U	Parent for State Direct Deposit Type for the direct deposit of a refund – repeats up to 3 times. See expanded elements below for required and optional fields.
	ACH Credit Info				R		U	Parent for ACH Credit Detail Type – for ACH payment. See expanded elements below for required and optional fields.
	Estimated Payments			O		U		Parent for ACH Entity Detail Type – Repeats up to 4 times. See expanded elements below for required and optional fields.
State Payment	Checking		1	C	R	U	U	Use this element when indicating a checking account; put an "X" in this element.

	Savings		record count	1		R		U	Use this element when indicating a savings account; put an "X" in this element.
	Routing Transit Number				R		U		Routing Transit Number Type – Value of RTN
	Bank Account Number			17	R		U		Bank Account Number Type – Value of bank account number
	Payment Amount				R		U		ACH Amount Type – Decimal 10 with 2 decimal places
	Identification Number			15	O		U		ACH Identifier Type – Used to identify the payment
	Account Holder Name			22	O		U		ACH Name Type – Name of account holder
	Account Holder Type			1	O		N		Bank Account Holder Type – Value is 1 for Business, 2 for Personal
	Requested Payment Date			10	O		U		YYYY-MM-DD Date for payment to be made – can be warehoused
	Addenda Record				O		U		Parent for Addenda Record Type – Repeats as needed. See expanded elements below for required and optional fields.
	Not IAT Transaction			10	C	R	N	N	Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction		Receiving DFI Name	50		R		N	Use this element when indicating not IAT Transaction; put an "X" in this element.
	Full IAT					R		N	See expanded elements below for required and optional fields.
Addenda Record	Taxpayer Identification			15	O		U		ACH Identifier Type – Taxpayer id if appropriate
	Tax Type Code	FTA Code			O	R	U	U	3 digits – FTA Code – Tobacco Tax 073
		State Tax Type Code				R		U	Tax Type – Tobacco – 606
	Tax Period End Date			10	O		U		YYYY-MM-DD Last day of the tax period
	TXP Amount	Sub Amount Type		1	O	R	U	U	TXP Sub amount
		Sub Amount				R		U	ACH Amount Type - Amount
RefundDirect Deposit	Telephone Number				O		U		Telephone Number
	Routing Transit Number				O		U		Routing Transit Number Type – Value of RTN
	Bank Account Number			17	O		U		Bank Account Number Type – Value of bank account number
	Amount				O		U		ACH Amount Type – Decimal 10 with 2 decimal places
	Checking			1	R		U		Use this element when indicating a checking account; put an "X" in this element.
	Savings			1	R		U		Use this element when indicating a savings account; put an "X" in this element.
	Not IAT Transaction			10	C	R	N	N	Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction		Receiving DFI Name	50		R		N	Use this element when indicating not IAT Transaction; put an "X" in this element.

	Full IAT				R		N	See expanded elements below for required and optional fields.
ACH Credit Info	Payment Amount			R		U		ACH Amount Type – Decimal 10 with 2 decimal places
	Identification Number			O		U		ACH Identifier Type- Taxpayer ID if appropriate
	Requested Payment Date			O		U		Routing Transit Number Type – Value of RTN
	Requested Payment Date			O		U		YYYY-MM-DD Date for payment to be made
	Addenda Record			O		U		Parent for Addenda Record Type – Repeats as needed. See expanded elements below for required and optional fields.
	Not IAT Transaction			R		N		Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction	Receiving DFI Name	50	R		N		Use this element when indicating not IAT Transaction; put an "X" in this element.
Addenda Record	Taxpayer Identification		15	O		U		ACH Identifier Type – Taxpayer id if appropriate
	Tax Type Code – FTA Code			O	R	U	U	3 digits – FTA Code – Tobacco Tax 073
	Tax Type Code – State Tax Type Code				R		U	Tax Type – Tobacco-606
	Tax Period End Date		10	O		U		YYYY-MM-DD Last day of the tax period
	TXP Amount – Sub Amount Type		1	O	R	U	U	TXP Sub amount
	TXP Amount – Sub Amount				R		U	ACH Amount Type - Amount
Estimated Payments	Checking		1	C	R	U	U	Use this element when indicating a checking account; put an "X" in this element.
	Savings		1		R		U	Use this element when indicating a savings account; put an "X" in this element.
	Routing Transit Number			R		U		Routing Transit Number Type – Value of RTN
	Bank Account Number		17	R		U		Bank Account Number Type – Value of bank account number
	Payment Amount			R		U		ACH Amount Type – Decimal 10 with 2 decimal places
	Identification Number		15	O		U		ACH Identifier Type – Used to identify the payment
	Account Holder Name		22	O		U		ACH Name Type – Name of account holder
	Account Holder Type		1	O		U		Select from the enumerated list: 1 for Business or 2 for Personal.
	Requested Payment Date		10	O		U		YYYY-MM-DD Date for payment to be made
	Addenda Record			O		U		Parent for Addenda Record Type – Repeats as needed. See expanded elements below for required and optional fields.
	Not IAT Transaction			C	R	N	N	Use this element when indicating not IAT Transaction; put an "X" in this element.
	Is IAT Transaction	Receiving DFI Name	50		R		N	Use this element when indicating is IAT Transaction; put an "X" in this element.

	Full IAT					R		N	See expanded elements below for required and optional fields.
Addenda Record	Taxpayer Identification			15	O		U		ACH Identifier Type – Used to identify payment
	Tax Type Code	FTA Code			O	R	U	U	3 digits – FTA Code – Tobacco Tax 073
		State Tax Type Code				R		U	Tax Type – Tobacco - 606
	Tax Period End Date			10	O		U		YYYY-MM-DD Last day of the tax period
	TXP Amount	Sub Amount Type		1	O	R	U	U	TXP Sub amount
		Sub Amount				R		U	ACH Amount Type - Amount

Table 10.2a. - Sch Transaction-Uniform Transaction Schedule

Tobacco Schema	Elements	Attribute	String	R/O	U/N	Expected Value
Return State	Return Data State			R	U	Parent for complete Tobacco return. See expanded elements below for required and optional fields.
Return Data State	Sch Transaction			R	U	Parent for the uniform transaction schedule contains the choice of Schedule or No Transactions. See expanded elements below for required and optional fields.
Sch Transaction	Schedule			C	U	Required if you have activity. Schedule node - repeats as needed - Contains Type Of Schedule and Transaction Document. See expanded elements below for required and optional fields.
	No Transactions		1	C	U	Use this element when you have no transactions to report; put an "X" in this element.
Schedule	Type Of Schedule		2	R	U	Receipt and disbursement schedules are found in Table 3 of this document. Select from the enumerated list. Tob Schedule Type - Enumerated values – 1A - OTP received from manufacturer or first importer 1B - OTP received from a person other than a manufacturer or first importer 1C - OTP received from a retailer or end user 1D - OTP received by manufacturer or first importer from a person other than a manufacturer or first importer 2A - OTP disbursed by a manufacturer or first importer 2B - OTP disbursed to a person other than a manufacturer or first importer 2C – OTP disbursed to a retailer or end user 2D - OTP returned to the manufacturer
	Transaction Document			R	U	Parent for a transaction -repeats as needed - Uses Invoice Type. See expanded elements below for required and optional fields.
	Date		10	R	U	Invoice Date YYYY-MM-DD
	Type Of Trans Doc		35	R	U	Tob Trans Document Type schedules are found in Table 4 of this document. Select from the enumerated list:

Transaction Document						Invoice Purchase Order Credit Memo Affidavit Returned Goods Authorization Bill of Lading Confirmation Other
	Doc Number		20	R	U	Document number
	Type Of Customer		20	R	U	Tob Type Of Customer schedules are found in Table 5 of this document. Select from the enumerated list: Distributor Manufacturer Retailer Subjobber Employee Customer Wholesaler Delivery Seller Native Military Government Inter-Branch Transfer Distribution Center
	Name			R	U	Parent for Business Name Line 1Txt and BusinessNameLine2Txt. See expanded elements below for required and optional fields.
	Address			R	U	Tob Address Type - Repeats up to 4 times Contains choice of US Address or Foreign Address and a Type Of Address node. See expanded elements below for required and optional fields.
	EIN		9	R	U	Seller or purchaser FEIN
	State EIN		20	O	U	The permit number issued by the State of Iowa to a purchaser or seller if they have one.
	Customer ID		35	O	U	Customer identification of seller or purchaser, if used
	Transactions			R	U	Parent for Tob inventory Type - Repeats as needed. See expanded elements below for required and optional fields.
	Delivery Service			O	U	Parent for Delivery Service Type if delivery service is used. See expanded elements below for required and optional fields.
Name	BusinessNameLine1Txt		75	R	U	Name of seller or purchaser based on the schedule being reported
	BusinessNameLine2Txt		75	O	U	DBA name of seller or purchaser based on the schedule being reported

Address	US Address			C	U	Parent of Filer's US Address
	Foreign Address			C	U	Parent of Filer's Foreign Address
US Address	AddressLine1Txt		35	R	U	Seller or purchaser U.S. Street Address Line 1
	AddressLine2Txt		35	O	U	Seller or purchaser U.S. Street Address Line 2, if appropriate
	City Nm		22	R	U	Seller or purchaser city
	State Abbreviation Cd		2	R	U	Select the state code from the enumerated list
	ZIP code		9	R	U	Seller or purchaser ZIP code
	In Care Of Nm		50	O	U	In care of name of the purchaser
Foreign Address	AddressLine1Txt		35	R	U	Seller or purchaser Foreign Street Address Line 1
	AddressLine2Txt		35	O	U	Seller or purchaser Foreign Street Address Line 2, if appropriate
	City Nm		50	R	U	Seller or purchaser city
	Province Or State Nm		50	O	U	Seller or purchaser province or state
	Country Cd		2	R	U	Select the country code from the enumerated list.
	Foreign Postal Cd		50	R	U	Seller or purchaser Foreign Postal Code-Text Type
	In Care Of Nm		50	O	U	In care of name of the purchaser
TypeOfAddress	Type Of Address		20	R	U	Federal Description Code of product can be found in Table 9 of this document. Tob Type Of Address Type – Enumeration Mailing Location Billing Delivery
Transactions Transactions	Fed Desc		35	R	U	Federal Description Code of product can be found in Table 7 of this document. Tob Fed Desc Type – Enumeration Chewing Tobacco Cigarette Cigarette Paper Cigarette Tube Large Cigar Pipe Tobacco Roll Your Own Small Cigar Snuff Alternative Nicotine Product E-Liquid Product Vapor Product Other
	State Desc		20	R	U	State description codes of product can be found on Table 8 of this document. Tob State Desc Type – State description of product – Enumeration IA-OTP1 - OTP taxed at 50% of wholesale sales price

						IA-CGR1 - CIGAR Cigars taxed at $0.50 per cigar IA-CGR2 - Cigars taxed at 50% of the wholesale sales price IA-SNF1 - Snuff products taxed at $1.19 per oz. IA-VAP1 - Vapor and ENDS components and devices not containing taxable mL of Vapor Product. No excise tax. IA-VAP2 - E-liquid vapor products taxed at $0.05 per mL of solution plus a proportionate tax on any fractions of a mL IA-ANP1 – Alternative Nicotine Products taxed at $0.05 per container containing up to 20 units plus a proportionate tax of $0.0025 per unit over 20.
	MSA Status		10	R	U	MSA Status of product can be found in Table 6 of this document. Tob MSA Status Type – Enumeration OPM SPM NPM N/A PM NPM1 NPM2 NSM
	Price		17	R	U	US Decimal Amount Type-Price of Product
	Tax Jurisdiction		5	R	U	Tob Tax Jurisdiction Type can be found in Table 2– repeats up to 10 times – Tax jurisdiction abbreviations – UNTAXED – Untaxed IA-Iowa
	Product Description		85	R	U	Sale price of tobacco products-US Decimal Amount Type-Dollars and cents
	Manufacturer		85	R	U	Manufacturer Name
	Manufacturer EIN		9	O	U	Manufacturer’s EIN
	Brand Family		85	R	U	Brand family name of product sold and received
	Unit		25	R	U	Integer Type-Lowest number of consumable units in retail package. (No negative amounts allowed)
	Unit Description		10	R	U	Unit Description in retail package can be found in Table 1 of this document. Tob Unit Description Type - Description of unit in retail package - Enumeration PAK - Pack STK - Stick BOX – Box ECH - Eaches BAG –Bag TIN - Tin FOI - Foil CAN - Can

						BUL - Bulk TUB - Tub PCH - Pouch BUN - Bundle PLG - Plug CUT - Cut BOT - Bottle JAR - Jar
	Weight Volume			R	U	Decimal Type-weight or volume of product. Decimal places to 4. (No negative amounts allowed) IA-SNF1 – If you are reporting a single can the Weight/Volume is for a single can. If you are reporting more than one can Weight/Volume would be the weight of multiple cans.
	Value		17	R	U	US Decimal Amount Type-Dollars and cent. Value of product. Decimal places to 4 (No negative amounts allowed) IA-OTP1—If value (wholesale price) is for a box or pack-quantity would be the number of boxes or packs. If value is for each individual product-quantity would be number of individual can or pack. IA-CGR1—When reporting a cigar that is equal to or greater than $1.00 report for each cigar. Do not report by packages. IA-CGR2—When reporting a cigar that is less than $1.00 report for each cigar. Do not report by packages.
	Quantity		25	R	U	Integer Type-Number of units. (No negative amounts allowed)
	Count		25	R	U	Integer Type-Number of tobacco product sticks. (No negative amounts allowed)
	Extended Taxable Amount			R	U	IA-OTP1 = Value x Quantity IA-SNF1 = Weight x Quantity IA-CGR1 = Count IA-CGR2 = Value X Quantity IA-VAP1 = N/A. IA-VAP2 = Volume x Quantity IA-ANP1 = If Unit > 19, then Unit * Quantity. If Unit <= 19, then 20 * Quantity. Decimal Amount Type -Dollars and cents. Decimal places to 4
	UPCNumber		25	O	U	Universal Product Code (UPC) number for the brand

	UPCUOM			10	O		U		Tobacco Unit Description codes can be found in table 1 in this document. Tob Unit Description Type - Unit of Measure for UPC - Enumeration PAK - Pack STK - Stick BOX – Box ECH - Eaches BAG –Bag TIN - Tin FOI - Foil CAN - Can BUL - Bulk TUB - Tub PCH - Pouch BUN - Bundle PLG - Plug CUT - Cut BOT - Bottle JAR - Jar
Delivery Service Document	Name	Business Name Line1Txt		75	R	R	U	U	Name of the delivery service
		Business Name Line2Txt		75		O		U	DBA Name of the delivery service
	EIN			9	O		U		Delivery service FEIN
	Address				R		U		Tob Address Type – Repeats up to 4 times Contains choice of US Address or Foreign Address and a Type Of Address node. See expanded elements below for required and optional fields.
	Phone			10	R		U		Delivery service phone number
Address	US Address				C		U		Parent of Seller or Purchaser US Address. See expanded elements below for required and optional fields.
	Foreign Address				C		U		Parent of Seller or Purchaser Foreign Address. See expanded elements below for required and optional fields.
US Address	AddressLine1Txt			35	R		U		Seller or purchaser U.S. Street Address Line 1
	AddressLine2Txt			35	O		U		Seller or purchaser U.S. Street Address Line 2, if appropriate
	City Nm			22	R		U		Seller or purchaser city
	State Abbreviation Cd			2	R		U		Select the state code from the enumerated list
	ZIP code			9	R		U		Seller or purchaser ZIP code
	In Care Of Nm			50	O		U		In care of name of the purchaser
Foreign Address	AddressLine1Txt			35	R		U		Seller or purchaser Foreign Street Address Line 1

	AddressLine2Txt		35	O	U	Seller or purchaser Foreign Street Address Line 2, if appropriate
	City Nm		50	R	U	Seller or purchaser city
	Province Or State Nm		50	O	U	Seller or purchaser province or state
	Country Cd		2	R	U	Select the country code from the enumerated list.
	Foreign Postal Cd		50	R	U	Seller or purchaser Foreign Postal Code-Text Type
	In Care Of Nm		50	O	U	In care of name of the purchaser
TypeOfAddress	Type Of Address		20	R	U	Address Type Code can be found in Table 9 of this document. Tob Type Of Address – Enumeration Mailing Location Billing Delivery