

Permit or license number: \_\_\_\_\_ Federal Identification Number: \_\_\_\_\_

Permittee or licensee name: \_\_\_\_\_

Mailing address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip: \_\_\_\_\_

The Permittee or Licensee hereby claims a refund of Iowa Cigarette/Tobacco Tax in accordance with Chapter 453A, Iowa Code, for: (choose one)

Iowa cigarette permit fee  ..... Complete Section 1

Cigarette stamps which were not used  ..... Complete Section 2

Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment  ..... Complete Section 3

**Section 1: Refund of Iowa cigarette permit fee**

1. Date Permit Number was surrendered to the Department..... 1. \_\_\_\_\_

2. Reason for surrender: \_\_\_\_\_  
\_\_\_\_\_

3. Total refund amount claimed ..... 3. \_\_\_\_\_

**Section 2: Cigarette stamps which were not used**

1. Reason cigarette stamps were not used:

Lost due to destruction (Proof of loss must be included and claim submitted within 30 days).

Recalled by the Department or returned to the Department.

2. Date of loss or recall ..... 2. \_\_\_\_\_

3. Circumstances of loss: \_\_\_\_\_  
\_\_\_\_\_

4. Items Lost or Returned

Revenue Indicator	Number Unused	Tax Rate	Gross Tax	Less 2% Discount	Net Claim
20's stamps					
25's stamps					

5. Total refund amount claimed ..... 5. \_\_\_\_\_

**Section 3: Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment**

1. Date of return, destruction, or overpayment..... 1. \_\_\_\_\_

2. Reason for claim: \_\_\_\_\_

3. Items Returned or Destroyed

Rate	Amount of Returned Product	Gross Claim	Less 3.5% Discount	Net Claim
50% of Wholesale Cost				
\$1.19/oz.				
\$.50/stick				

4. Total refund amount claimed ..... 4. \_\_\_\_\_

I, the undersigned, declare under penalties of perjury or false certificate, that I have examined this claim, and, to the best of my knowledge and belief, it is true, correct, and complete.

Signature: \_\_\_\_\_

Title: \_\_\_\_\_ Date: \_\_\_\_\_

**Submit this form to:**

Mailing Address:  
Iowa Department of Revenue  
Tax Management Division  
PO Box 10472  
Des Moines IA 50306-0472

OR  
Delivery Address:  
Iowa Department of Revenue  
Tax Management Division  
1305 E Walnut St.  
Des Moines IA 50319

Questions: Call 515-281-6134 or email [IDRCigarette@iowa.gov](mailto:IDRCigarette@iowa.gov).

**For Office Use Only**

Denied: \_\_\_\_\_

Refund: \_\_\_\_\_

Approved: \_\_\_\_\_

Date: \_\_\_\_\_