Iowa Cigarette Refund Affidavit  
Cigarettes Returned to Manufacturers  
tax.iowa.gov  

Permit number: _____________________________  Federal Employer Identification Number (FEIN): ______________________  
Business name: __________________________________________________________________________________________  
Mailing address: _________________________________________________________________________________________  City: ___________________________________________________________  State: ________  ZIP: _____________________  

The above permit holder hereby claims a refund of Iowa cigarette tax in accordance with Iowa Code chapter 453A, for unsalable cigarettes or little cigars that were returned to the manufacturer after Iowa tax stamps were affixed. If more space is needed, include additional Iowa Cigarette Refund Affidavit forms.  

The following information is submitted in support of this claim and a manufacturer’s affidavit is attached.  

<table>
<thead>
<tr>
<th>Manufacturer</th>
<th>Date</th>
<th>Invoice number</th>
<th>Number packs 20’s</th>
<th>Tax rate</th>
<th>Gross tax paid (number of packs of 20’s x tax rate)</th>
<th>Number packs 25’s</th>
<th>Tax rate</th>
<th>Gross tax paid (number of packs of 25’s x tax rate)</th>
<th>Total gross tax paid (gross tax paid on 20’s plus gross tax paid on 25’s)</th>
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Subtotal: $ _________________  
Subtract 2% discount: $ _________________  
Total refund claim: $ _________________  

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

Signature_________________________________________ Date ___________________________  
Title_________________________________________ Telephone number_______________________  

Subscribed and sworn to before me this day of _____________________________  
Notary public: __________________________________________________________________________________________  

Submit this form to:  
Mailing Address: Iowa Department of Revenue  
Tax Management Division  
Compliance Services  
PO Box 10472  
Des Moines IA  50306-0472  
OR  
Delivery Address: Iowa Department of Revenue  
Hoover Bldg., Cigarette Tax  
1305 E Walnut St.  
Des Moines IA  50319  
Questions: Call 515-281-6134 or email IDRCigarette@iowa.gov  

70-039 (06/29/2021)