Return for month of: $\qquad$ Year: $\qquad$ Name: $\qquad$
List cigars purchased or returned from out-of-state. Calculate the tax on each cigar or bundle of cigars to determine the correct tax due. The cigar tax is either $50 \%$ of the wholesale sales price or $\$ 0.50$ per cigar, whichever is lower. You will need to calculate the tax due for each line item, so you may have several lines with the same invoice number. Include all information required in the table for cigars purchased or returned from out-of-state. If more space is needed, include additional copies of Schedule P3.

| Invoice number | Invoice date | Seller: Name, City, and State | Returned from: Name, City, and State | Wholesale sales price | Quantity | $50 \%$ of wholesale sales price | $\begin{aligned} & \text { Quantity } \\ & \text { x } \$ 0.50 \end{aligned}$ | Tax due (lower of $50 \%$ of wholesale sales price or quantity x $\$ 0.50)$ |
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Total tax due on cigars (enter total on line 15 of Form 70-022)
Include with Iowa Tobacco Products Monthly Tax Return for In-State Distributors, Form 70-022

