

Permit number(s): \_\_\_\_\_ July 1, 20\_\_\_\_ to June 30, 20\_\_\_\_

Legal name: \_\_\_\_\_

Doing business as (if different than above): \_\_\_\_\_

Type of ownership: Individual  Partnership  Corporation  LLC  LLP

Federal Employer Identification Number (FEIN): \_\_\_\_\_

Social Security Number (SSN) Owner/Sole Proprietor: \_\_\_\_\_

Phone: \_\_\_\_\_

**Permit contact**

**Report/Return contact**

Name: \_\_\_\_\_

Name: \_\_\_\_\_

Phone: \_\_\_\_\_

Phone: \_\_\_\_\_

Email: \_\_\_\_\_

Email: \_\_\_\_\_

**Mailing address of business**

Street or PO Box: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Physical location of business**

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Physical location of Iowa warehouse**

Street: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

**Application type**

Check one of the appropriate types of license for which you are applying. Use a separate application if applying for multiple types. See Iowa Code sections 453A.1 and 453A.42 for definitions of each license type.

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|---------------------------------|---|--------------------------|---------------|--------------------------|
| 601/621                         | Cigarette Distributor (only) .....                  | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$2500.00 |
| 606/626                         | Tobacco Distributor (only).....                     | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$1000.00 |
| 602                             | Cigarette Manufacturer .....                        | <input type="checkbox"/> | Fee: \$0      | Required Bond: \$5000.00 |
| 603                             | Cigarette Vendor (only).....                        | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$1000.00 |
| 604                             | Cigarette Wholesaler (only) .....                   | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$2500.00 |
| 605                             | Tobacco Subjobber (only).....                       | <input type="checkbox"/> | Fee: \$10.00  | Required Bond: \$0       |
| 607                             | Distributing Agent.....                             | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$2500.00 |
| 608                             | Railway Car Retailer .....                          | <input type="checkbox"/> | Fee: \$25.00  | Required Bond: \$500.00  |
| 611                             | Delivery Seller .....                               | <input type="checkbox"/> | Fee: \$0      | Required Bond: \$1000.00 |
| 601/621 and 606/626 (2 permits) |   |                          |               |                          |
|                                 | Cigarette Distributor and Tobacco Distributor ..... | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$3500.00 |
| 604 and 605 (2 permits)         |   |                          |               |                          |
|                                 | Cigarette Wholesaler and Tobacco Subjobber .....    | <input type="checkbox"/> | Fee: \$100.00 | Required Bond: \$2500.00 |



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## Annual Application for Iowa Cigarette Permit, Tobacco Tax License, or Delivery Seller Permit, page 2

New 601/621 and 606/626 cigarette and tobacco distributors must enclose letters from each manufacturer that intends to sell applicant unstamped cigarettes and untaxed other tobacco products (OTP). Provide all brands purchased from each manufacturer.

Only approved brands of cigarettes or OTP may be sold in Iowa – any brand not on the list is contraband. The list of approved brands is always current and available on the Department’s website. Any contraband or non-Iowa tax stamped package is subject to seizure and penalties under the provisions of Iowa Code chapters 453A and 453D. The following information must be provided.

1. From whom will you purchase your cigarettes and OTP? Provide all names, addresses, and type of products purchased from each. If necessary, use separate sheet.

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2. To approximately how many retailers will you sell? \_\_\_\_\_
3. How many of these retailers are directly affiliated with your organization? Provide the names of any retailers that are directly affiliated with your organization. \_\_\_\_\_
4. List names and addresses of your three biggest retailers.

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

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

1. Number of cigarette vending machines in use? \_\_\_\_\_
2. From whom do you purchase your cigarettes or OTP? \_\_\_\_\_
3. Do you have your name and address on all of your vending machines? Yes  No
4. Is the company name and permit number on all vehicles used for transporting cigarettes? Yes  No
5. Is the location of each machine covered by a local retail permit? Yes  No
6. List business name and location of each cigarette vending machine. If necessary provide separate list.

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7. Are the vending machines located in an area that is only accessible to individuals age 21 and over? Yes  No
8. Are any non-tobacco products sold out of these cigarette vending machines? Yes  No

Cigarette permits, tobacco product licenses, and delivery seller permits are regulated by Iowa Code chapters 453A and 421B. You must also comply with Iowa Code chapters 453C and 453D.

All questions must be answered and a completed Iowa Cigarette, Tobacco, or Delivery Seller Bond form 70-031 must be provided when this application is remitted with proper fees.

To subscribe to receive updates by email, visit the Department’s website ([tax.iowa.gov](http://tax.iowa.gov)) and click on “Subscribe to Updates.”



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**Annual Application for Iowa Cigarette Permit, Tobacco Tax License, or Delivery Seller Permit, page 3**

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

Sales/Use: \_\_\_\_\_ Withholding: \_\_\_\_\_

Motor Fuel: \_\_\_\_\_ Other: \_\_\_\_\_

**Identify partners or corporate officers. If necessary use separate sheet.**

Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

Name: \_\_\_\_\_ SSN: \_\_\_\_\_

Address: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ ZIP: \_\_\_\_\_

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

Number of duplicate permits/licenses needed at \$5 each (Include with fee, when applicable): \_\_\_\_\_

List the permit/license type and location for the duplicate(s) needed.

Type: \_\_\_\_\_ Location: \_\_\_\_\_

**Make check payable to: Iowa Department of Revenue.**

When you pay by check you authorize the Department of Revenue to convert your check to a one-time electronic banking transaction.

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

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

Title: \_\_\_\_\_ Email: \_\_\_\_\_

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

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

OR  
Delivery address:  
Iowa Department of Revenue  
Hoover Building, Cigarette Tax  
1305 E Walnut  
Des Moines IA 50319

**Questions:** Contact us by telephone at: 515-281-6134 or by email at: [IDRCigarette@iowa.gov](mailto:IDRCigarette@iowa.gov)



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