

Due Date: On or before the 10th day of the month following the month for which the report is made.

▲ Return for the Month of _____ Year _____

For Office Use Only

▲ Permit Number _____

▲ Postmark Date _____

Business Name _____

Address _____

City _____ State _____ ZIP _____

Cigarette reports and all supporting documentation are required to be maintained for five years. Only approved brands of cigarettes may be sold in Iowa. Any product not on the list is contraband. Go to the Department's website (<https://tax.iowa.gov>) under the cigarette and tobacco tax section for additional information. Civil penalty starts at \$200.00 for late filed, incomplete, or false reports.

Section I. Stamps Purchased During the Month

Date	Quantity of Stamps for Packs of 20's	Quantity of Stamps for Packs of 25's

Totals _____

Section II. Cigarette Packs Summary

	Quantity of Stamps for Packs of 20's and Little Cigars	Quantity of Stamps for Packs of 25's	Total
1. Beginning inventory (prior month's unstamped packs) ▲			
2. Add purchases this month ▲			
3. Subtotal. Add lines 1 and 2			
4. Less ending inventory this month (unstamped packs) ▲			
5. Subtotal. Line 3 less 4			
6. Less little cigars sold out of state this month ▲			
7. Balance. Line 5 less line 6			
8. Stamped packs returned to the manufacturer ▲			

I declare that I have examined this report and to the best of my knowledge and belief, it is a true, correct and complete report.

Authorized Signature _____ Date _____

Title of Officer _____ Telephone Number _____

Section III. Stamps Summary

	Iowa 20's	Iowa 25's	Total Out-of- State 20's	Total Out-of- State 25's	Totals Stamps 20's	Total Stamps 25's
1. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲						
2. Purchases this month. Add totals from Section I ▲						
3. Subtotal						
4. Less ending inventory (this month's unaffixed stamps) ▲						
5. Balance (revenue stamps used this month).						

Out-of-State Stamps Only

All of the below states should be combined and entered in Section III under the columns "Total Out-of-State" for 20's and 25's.

	20's	25's	20's	25's	20's	25's
1. Enter state ▲						
2. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲						
3. Purchases this month. Add totals from Section I ▲						
4. Subtotal						
5. Less ending inventory (this month's unaffixed stamps) ▲						
6. Balance (revenue stamps used this month).						

	20's	25's	20's	25's	20's	25's
1. Enter state ▲						
2. Beginning inventory (prior month's ending inventory unaffixed stamps) ▲						
3. Purchases this month. Add totals from Section I ▲						
4. Subtotal						
5. Less ending inventory (this month's unaffixed stamps) ▲						
6. Balance (revenue stamps used this month).						

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
 Des Moines IA 50319

Questions: Call 515-281-6134 or email IDRCigarette@iowa.gov

