



July 1, 20____ to June 30, 20____

Permit Number(s) _____

Legal Business Name (enter individual's name, partnership or corporation) _____

Doing Business As (if different than above) _____

FEIN _____ SSN _____

Phone _____ Fax _____

Permit Contact

Name _____

Phone _____

Email _____

Report/Return Contact

Name _____

Phone _____

Email _____

Mailing Address of Business

Street or PO Box _____

City _____ State _____ ZIP _____ County Number _____

Location Address of Business

Street or PO Box _____

City _____ State _____ ZIP _____ County Number _____

Iowa Warehouse Location

Street or PO Box _____

City _____ State _____ ZIP _____ County Number _____

Application is made for:

Check one of the appropriate types of license for which you are applying. Use a separate application if applying for multiple types – See page 3 for additional requirements.

- | | | | |
|---|--------------------------|---------------|--------------------------|
| 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 |
| 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 |



1570015019999

Type of Ownership Individual Partnership Corporation LLC LLP

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

Sales/Use _____ Motor Fuel _____ Withholding _____ Other _____

Identify partners or corporate officers

Name _____ SSN _____

Address _____

City _____ State _____ ZIP _____

Title _____

Name _____ SSN _____

Address _____

City _____ State _____ ZIP _____

Title _____

Name _____ SSN _____

Address _____

City _____ State _____ ZIP _____

Title _____

Number of duplicates needed at \$5 each _____

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

Type: _____ Location: _____

Cigarette permits and tobacco products licenses are regulated by chapters 453A and 421B of the Iowa Code. You must also comply with chapters 453C and 453D of the Iowa Code.

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

Make check payable to Treasurer, State of Iowa.

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

If application is approved and permit granted, I/we do hereby bind ourselves to a faithful observance of the laws governing the sale of cigarettes and tobacco products.

Signature _____ Date _____

Title _____ Email _____



Annual Application for Iowa Cigarette Permit/Tobacco Tax License, page 3

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. Provide all brands purchased from each manufacturer.

Only approved brands of cigarettes or other tobacco products 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 the Iowa Code 453A and 453D. The following information must be provided.

- 1. From whom will you purchase your cigarettes and other tobacco products? (Provide all names, addresses, and type of products purchased from each. Use separate sheet if necessary.)

- 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 organizations.) _____
- 4. List names and addresses of your three biggest retailers.

- 5. Do you maintain a warehouse for wholesales 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. (Provide separate list if necessary.)

- 7. Are the vending machines located in an area that is not accessible to anyone under the age of 18? Yes No
- 8. Are any nontobacco products sold out of these cigarette vending machines? Yes No

Visit the Department’s website (<https://tax.iowa.gov>) to subscribe to the cigarette/tobacco elist (Listserv) by clicking on the “Subscribe to eMail News” link at the bottom of the page.

Send this application, with Iowa form 70-031 – proof of bond and proper remittance 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 by email: IDRCigarette@iowa.gov

