

Permit Number \_\_\_\_\_ Federal Employer Identification Number \_\_\_\_\_

Permit Holder Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

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

The above permit holder hereby claims a refund of Iowa cigarette tax in accordance with Chapter 453A, Iowa Code, for unsalable cigarettes and/or little cigars that were returned to the manufacturer after Iowa tax stamps were affixed.

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

A Manufacturer	B Date	C Invoice Number	D Number Packs 20's	E Tax Rate	F Gross Tax Paid (D x E)	G Number Packs 25's	H Tax Rate	I Gross Tax Paid (G x H)	J Total Gross Tax Paid (F + I)
				\$1.36			\$1.70		\$
				\$1.36			\$1.70		\$
				\$1.36			\$1.70		\$
				\$1.36			\$1.70		\$
				\$1.36			\$1.70		\$
				\$1.36			\$1.70		\$

Subtotal: \$ \_\_\_\_\_

Less 2% discount: \$ \_\_\_\_\_

Total refund claim: \$ \_\_\_\_\_

The undersigned states, under penalty of perjury, that all the information contained on this form is true and accurate.

Signature \_\_\_\_\_ Title \_\_\_\_\_

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

For Office Use Only  
Denied \_\_\_\_\_  
Refund \_\_\_\_\_  
Approved \_\_\_\_\_  
Date \_\_\_\_\_

Questions: Call 515-281-6134 or email [IDRCigarette@iowa.gov](mailto:IDRCigarette@iowa.gov).