



Bond Amount \$ _____

Bond Number _____

Distribution or Sale of Cigarettes and/or Tobacco Products

Bond executed for

Cigarette Permit Type: _____

Tobacco License Type: Distributor

Principal

Name _____

Address _____

City _____ State _____ ZIP _____

Surety Company

Name _____

Address _____

City _____ State _____ ZIP _____

The parties listed above hereby swear that a bond has been issued by the surety company listed above to the State of Iowa in the sum of \$_____.00 for monies the Principal(s) and all its successors are held responsible for by law.

The Principal(s) is or shall be a permit/license holder in accordance with Iowa Code chapter 453A, will obey all provisions of the Iowa cigarette and tobacco products tax law, and shall pay all taxes, fees and other costs required by law.

This bond shall be effective for the permit/license year ending June 30, _____ and each successive year until the permit/license is canceled.

Authorized Signature _____ Date _____

Principal _____

Authorized Signature _____ Date _____

Surety Company (attach seal)

Instructions

Permit/license type and bond requirements

Cigarette Distributor	\$2,500
Tobacco Distributor	\$1,000
Cigarette Manufacturer.....	\$5,000
Cigarette Vendor	\$1,000
Cigarette Wholesaler.....	\$2,500
Cigarette Distributing Agent	\$2,500
Cigarette Railway Car Retailer	\$500
Non-permittee Storing Interstate Cigarettes	\$5,000

If a business is required to obtain more than one type of permit, the bond requirements will be cumulative. A single bond for the total amount required must be obtained. For example, a cigarette and tobacco distributor would need to obtain a \$3,500 bond (\$2,500 for the cigarette distributor and \$1,000 for the tobacco distributor).

The surety on this bond must be from a surety company authorized to do business in Iowa as approved by the Insurance Division of the Iowa Department of Commerce.

This form is completed for a new Iowa permit/license or if the bond changes. Include this form with a completed form 70-015 (Annual Application for Iowa Cigarette Permit/Tobacco Tax License). Include a copy of the bond. Submit all items 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

The notice for relief from liability for the bonding company should be sent by certified mail to:

Iowa Department of Revenue
 PO Box 10465
 Des Moines IA 50306-0465

Questions:

515-242-5203 or 515-281-6134

or by email: IDRCigarettes@iowa.gov