

Permit or License Number _____ Federal Identification Number _____

Permittee or Licensee Name _____

Mailing Address _____

City _____ State _____ Zip _____

The Permittee or Licensee hereby claims a refund of Iowa Cigarette/Tobacco Tax in accordance with Chapter 453A, Iowa Code, for: (choose one)

Iowa cigarette permit fee Complete Section 1

Cigarette stamps which were not used Complete Section 2

Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment Complete Section 3

Section 1: Refund of Iowa cigarette permit fee

1. Date Permit Number was surrendered to the Department 1. _____

2. Reason for surrender _____

3. Total refund amount claimed 3. _____

Section 2: Cigarette stamps which were not used

1. Reason cigarette stamps were not used:

Lost due to destruction (Proof of loss must be attached and claim submitted within 30 days).

Recalled by the Department or returned to the Department.

2. Date of loss or recall 2. _____

3. Circumstances of loss _____

4. Items Lost or Returned

| Revenue Indicator | Number Unused | Tax Rate | Gross Tax | Less 2% Discount | Net Claim |
|-------------------|---------------|----------|-----------|------------------|-----------|
| 20's stamps | | | | | |
| 25's stamps | | | | | |

5. Total refund amount claimed 5. _____

Section 3: Tobacco products returned to manufacturer, destroyed, or tobacco tax overpayment

1. Date of return, destruction or overpayment..... 1. _____

2. Reason for claim _____

3. Items Returned or Destroyed

| Rate | Amount of Returned Product | Gross Claim | Less 3.5% Discount | Net Claim |
|-----------------------|----------------------------|-------------|--------------------|-----------|
| 50% of Wholesale Cost | | | | |
| \$1.19/oz. | | | | |
| \$.50/stick | | | | |

4. Total refund amount claimed..... 4. _____

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

Signature _____

Title _____ Date _____

Subscribed and sworn to before me on this day of _____

Submit this form to:

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

OR
Delivery Address:
Iowa Department of Revenue
Tax Management Division
1305 E Walnut
Des Moines IA 50319

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

For Office Use Only
Denied _____
Refund _____
Approved _____
Date _____