

701—83.6(453A) Distributor returns. Every distributor licensed under Iowa Code section 453A.44 must file monthly returns. These returns must be filed no later than the twentieth day of the month following the month covered by the return, and must include a remittance for the amount due less the applicable discount.

83.6(1) *In-state distributors.* Licensed tobacco distributors, with a place of business in Iowa, must file Forms 70-022 and 70-023 as the monthly distributor return. The return shall include, but not be limited to:

- a.* The distributor's name, address and license number;
- b.* An accounting of the acquisition of tobacco products subject to tax including as to each acquisition:
 - (1) The date received,
 - (2) The date and number of the invoice,
 - (3) The person from whom purchased, and
 - (4) The manufacturer's gross list price;
- c.* A claim for credit for tobacco products destroyed, returned to manufacturers and exported; and
- d.* The certification of the person responsible for making the return.

When claiming credits for tobacco products destroyed, returned to manufacturers and exported, Form 70-024 schedule I, Form 70-024 schedule II, and Form 70-025 schedule III, respectively, must be completed.

83.6(2) *Out-of-state distributors.* Licensed tobacco distributors, with no place of business in Iowa, must file Form 70-026 as the monthly distributor return. The return shall include, but not be limited to:

- a.* The distributor's name, address and license number;
- b.* An accounting of the sale in Iowa of tobacco products subject to tax including as to each sale:
 - (1) The date of sale,
 - (2) The invoice number,
 - (3) To whom sold,
 - (4) The purchaser's address, and
 - (5) The manufacturer's gross list price; and
- c.* The certification of the person responsible for making the return.

This rule is intended to implement Iowa Code sections 453A.46 and 453A.47.