

701—230.3(453A) Form of invoice. Whenever an invoice is required to be prepared or kept by Iowa Code chapter 453A or these rules, at minimum, it must contain the following information:

1. Seller's name and address.
2. Purchaser's name, address, and permit number (if any).
3. Date of sale.
4. All prices and discounts stated separately.
5. An indication as to whether cigarettes or tobacco products are being sold with or without tax stamps attached or tax included.
6. Origination and destination points.

This rule is intended to implement Iowa Code sections 453A.15, 453A.25, 453A.45, and 453A.49.

[ARC 9038C, IAB 3/19/25, effective 4/23/25]