701—231.7(453A) Reports. Whenever "cigarette" is used in this rule, it also includes taxable "little cigars."

231.7(1) *In-state distributors not exporting cigarettes.* Every distributor with a place of business in Iowa where cigarettes are stamped and that is not engaged in exporting cigarettes from this state shall submit any forms required by the department.

a. All required forms must be completed before the report will be considered "filed" and may require but not be limited to the following information:

(1) Distributor's name, permit number and address;

(2) Amount of Iowa revenue purchased during the month;

(3) Quantity of cigarettes on hand at the end of the month;

(4) Amount of revenue on hand at the end of the month;

(5) Purchases of cigarettes during the month and as to each purchase, the seller's name, the date of purchase, the invoice number, and the quantity purchased;

(6) An inventory report as to out-of-state revenue;

(7) Quantity of cigarettes returned to the factory along with supporting documents;

(8) Certification of the person responsible for making the report;

(9) Inventory accounting for cigarettes; and

(10) Inventory accounting for revenue.

b. The quantity of cigarettes distributed or stamped should be equal to the tax equivalent of the revenue used. Any discrepancy must be adequately explained.

231.7(2) *In-state distributors exporting cigarettes.* Every distributor with a place of business in Iowa where cigarettes are stamped that also engages in exporting cigarettes from this state shall file the forms required by the department. The forms must be complete before the forms will be considered filed.

231.7(3) *Out-of-state distributors.* Every distributor stamping cigarettes only without the state shall file the forms required by the department and shall include but not be limited to:

a. The distributor's name, address and permit number;

b. An itemized statement of Iowa revenue purchased;

c. An inventory accounting of Iowa revenue;

d. A detailed schedule of cigarette distribution in Iowa and as to each distribution, the date, the name of purchaser or receiver, the purchaser's address and the quantity of cigarettes distributed; and

e. The certification of the person responsible for making the report.

231.7(4) *Manufacturers and other persons.* The monthly reports for manufacturers and other persons shall contain such information as the director deems necessary.

This rule is intended to implement Iowa Code section 453A.15.

[**ARC 9039C**, IAB 3/19/25, effective 4/23/25]