

**701—232.6(453A) Distributor returns.**

**232.6(1)** *Generally.* Every distributor permitted under Iowa Code section 453A.44 must file monthly returns.

*a. Due date.* Returns are due no later than the 20th day of the month following the month covered by the return. For example, a return covering the month of May 2025 would be due no later than June 20th, 2025.

*b. Remittances.* Remittances for the amount due minus the applicable discount are to be included with the monthly returns.

*c. Discount.* Permitted tobacco distributors filing returns under Iowa Code section 453A.46 are entitled to deduct a discount equal to 3.5 percent from the remittance for the tax due. For example, if the amount of tax due was \$100, then the distributor would be entitled to deduct \$3.50 from the tax due and would remit \$96.50 to the department.

**232.6(2)** *In-state distributors.*

*a.* Permitted tobacco distributors with a place of business in Iowa must file the form(s) prescribed by the department as the monthly distributor return.

*b.* Return information. Information to be included in the return includes but is not limited to:

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

(2) An accounting of the acquisition of tobacco products subject to tax. For each acquisition, the return must provide:

1. Date received.

2. Date and number of invoice.

3. Seller information.

4. Manufacturer's gross list price.

(3) Claims for credit for any tobacco products destroyed, returned to manufacturer, or exported.

1. Claims for credit are to be completed on the form prescribed by the department.

2. Claims for credit may also be completed via GovConnectIowa.

(4) Certification of the person responsible for completing the return.

**232.6(3)** *Out-of-state distributors.*

*a.* Permitted tobacco distributors, with no place of business in Iowa, must file the prescribed form by the department as the monthly distributor return.

*b.* Return information. Information to be provided in the return includes but is not limited to:

(1) Distributor name, address, and permit number.

(2) Accounting of sales of tobacco products in Iowa that are subject to tax, including:

1. Date of sale.

2. Invoice number.

3. Purchaser name and address.

4. Manufacturer's gross list price.

(3) Certification of the person responsible for completing the return.

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

[ARC 9040C, IAB 3/19/25, effective 4/23/25]