

**701—232.8(453A) Consumer's return.**

**232.8(1)** *Generally.* Consumers or any person who is not a permitted tobacco distributor who obtains or possesses tobacco products on which the tax under Iowa Code section 453A.43 has not been paid is responsible for reporting and remitting tax on those tobacco products. Consumers must file a distributor tax return for any month the person is responsible for paying the tax.

**232.8(2)** *Due date.* Returns are due no later than the 20th day of the month following the month covered by the return. For example, if the return is covering the month of April 2025, the return is due no later than May 20, 2025.

**232.8(3)** *Manner of return.* Returns are to be completely filled out, excepting that the consumer will not have a permit number and so should indicate on the form that the permit number is not applicable to them.

*a.* The full amount of tax due must accompany the return when filed.

*b.* The discount provided under Iowa Code section 453A.46(1) for permitted distributors does not apply to consumers.

*c.* Returns can be filed electronically via GovConnectIowa or mailed to the department.

**232.8(4)** *Penalties.* Penalties provided in Iowa Code section 453A.46 for permitted distributors apply equally to consumers required to file a return.

This rule is intended to implement Iowa Code sections 453A.43, 453A.46, and 453A.49.

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