

**701—255.9(453A) Reports.** Every person permitted as a cigarette distributor or manufacturer, or any other person as deemed necessary by the director, must file a monthly report on or before the tenth day of the month following the month for which the report is made. The report must be complete and certified by the person responsible for filling out the report. The failure to file a report or the filing of a false or incomplete report shall subject the person to a penalty as set forth in Iowa Code section 453A.31. (See rule 701—10.76(453A).) The report must be so certified or the report shall be considered incomplete. Whenever “cigarette” is used in this rule, it shall also include taxable “little cigars.”

**255.9(1) *In-state distributors not exporting cigarettes.*** Every distributor with a place of business in Iowa where cigarettes are stamped and who is not engaged in exporting cigarettes from this state shall file Forms 70-017 (Monthly Cigarette Tax Report) and 70-020 (Self Audit Report). The two forms are considered a multipart report and both forms must be completed before the report will be considered “filed.”

- a. The Monthly Cigarette Tax Report shall include, but not be limited to:
  1. The distributor’s name, permit number and address;
  2. The amount of Iowa revenue purchased during the month;
  3. The quantity of cigarettes on hand at the end of the month;
  4. The 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. The quantity of cigarettes returned to the factory along with supporting documents; and
  8. The certification of the person responsible for making the report.
- b. The Self Audit Report shall include, but not be limited to:
  1. The distributor’s name, permit number and address;
  2. An inventory accounting for cigarettes; and
  3. An inventory accounting for revenue.

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

**255.9(2) *In-state distributors exporting cigarettes.*** Every distributor with a place of business in Iowa where cigarettes are stamped who also engages in exporting cigarettes from this state shall file Form 70-017 (Monthly Cigarette Tax Report). This form must be completed before the report will be considered “filed.”

**255.9(3) *Out-of-state distributors.*** Every distributor stamping cigarettes only without the state shall file Form 70-018 (Monthly Cigarette Tax Report). The Monthly Cigarette Tax Report (Form 70-018) shall include, but not be limited to:

1. The distributor’s name, address and permit number;
2. An itemized statement of Iowa revenue purchased;
3. An inventory accounting of Iowa revenue;
4. 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
5. The certification of the person responsible for making the report.

**255.9(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 as amended by 1999 Iowa Acts, chapter 151.

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