

# lowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor tax.iowa.gov

Additional instructions are of	on the	final	page.
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For period (MM/DD/YYYY)	thro	. •	
Use this form to apply for a retail permit to at retail. If you need a different, non-retail permit is only valid for the location listed of location you own or operate.	o sell cigarettes, tobacco, a cigarette or tobacco permi	Iternative nicotine t, use form 70-015	5. If approved, the
Business Information:			
Legal name/Doing business as (DBA):_			
lowa sales and use tax account number	··		
Retail address:	City:	State:	ZIP:
Mailing address:			
Phone:			
Legal Ownership Information:			
Type of ownership: Sole Proprietor □	Partnership □ Corpo	ration □ LLC □	] LLP 🗆
Name of sole proprietor, partnership, co	rporation, LLC, or LLP:		
Primary office address:	City:	State:	ZIP:
Phone: Fax:	Email:		
Retail Information:			
Types of Sales: Over-the-counter ☐ cigarettes ☐ Delivery sales of alte Mobile sales (see instructions) ☐ VIN:_	rnative nicotine/vapor prod	ucts (see instruction	ons) 🗆
Types of Products Sold: (Check all that Cigarettes ☐ Tobacco ☐ Alt	,	□ Vapor pro	oducts □
Type of Establishment: (Select the opt	ions that best describe th	e establishment	)
Alternative nicotine/vapor store ☐ E Grocery store ☐ Hotel/motel ☐ L Other (provide description) ☐	_iquor store □ Rest	aurant □	Tobacco store □
Do you have other permits issued under I	owa Code chapter 453A? I	f yes, provide peri	mit number(s):
Include with this application a list of your	suppliers and customers or	n a separate sheet	i.
Identify partners or corporate officers	if the business is not a so	ole proprietorship	<b>o</b> .
Name:	Title:		
Address:			
City:	State:	ZIP:	·
Name:	Title:		
Address:			
	State		

# Iowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor, page 2

Name:	Title:		
Address:			
City:		ZIP:	
If this application is approved and a permit is observance of the laws governing the sale of cigare I declare under penalties of perjury or false certific best of my knowledge and belief, it is true, correct,	ettes, tobacco, altern cate, that I have exa	ative nicotine, and vapor products.	
Signature of Owner(s), Partner(s), or Corporate	Official(s)		
Printed name:	Printed name: _		
Signature:	Signature:		
Date:	Date:		
Printed name:			
Signature:			
Date:			
signature. It is up to your local jurisdiction to approvan approved permit issued to you by the local jurisd must separately apply in each local jurisdiction in questions about the status of your application, co auditor (outside city limits). NOTE: A completed applical jurisdiction with the applicable fee.	iction before acting a which you plan to ntact your city clerk	as a retailer in that jurisdiction. You act as a retailer. If you have any ( (within city limits) or your county	
FOR CITY CLERK/COUNTY AUD	ITOR ONLY - MUS	T BE COMPLETE	
<ul> <li>Fill in the amount paid for the permit:</li></ul>	Department of Revenue within 30 days o		

## Iowa Retail Permit Application for Cigarette/Tobacco/Nicotine/Vapor Instructions

#### **General Instructions**

- Complete all applicable fields. A permit will not be issued until this application is properly completed and has been approved by your local jurisdiction or the Iowa Department of Revenue.
- Fill in the month, day, and years that this application covers.
- All permits expire annually on June 30.
- A new application must be submitted every year.

#### **Business Information**

- Fill in the legal name/DBA name of the business.
- Fill in the retail location address, city, and ZIP code. This is the address that will appear on the
  permit, if approved. If you are making mobile sales (see below for further instructions), use this line
  to report the address of the location from which your vehicle will be dispatched.
- Fill in the mailing address or PO Box, city, state, and ZIP code.
- Fill in the 10-digit phone number of the business.

### **Legal Ownership Information**

- Check the ownership type of the business.
- Fill in the name(s) of the sole proprietor, partnership, the corporation, the LLC, or the LLP that owns the business. This is not the store manager or the corporate president. Do not fill in the name of an individual unless the type of ownership is sole proprietor.
- Fill in the address, city, state, and ZIP code of the business' primary office.
- Fill in the 10-digit phone number, fax number, and email address of the legal owner.

#### **Retail Information**

- Check the box for the type of sales the business will make.
- If you will make mobile retail sales, include the vehicle identification number (VIN) and license plate number for the vehicle from which sales will be made. NOTE: Each vehicle is a separate retail location. If you plan to make retail sales from more than one vehicle, you must complete a separate application for each vehicle from which retail sales will be made.
- Check the types of products sold at the business.
- Check the box that best describes the type of business establishment.
- If you have other permits issued pursuant to lowa Code chapter 453A, list those permit numbers.
- Print the name of the sole proprietor, the partner(s), or corporate official signing this application.
- Sign and date the application. The application must be signed by the owner, one of the partners, or one of the corporate officers listed above. A preparer's or store manager's signature is not acceptable.
- Return this application and fee to your local jurisdiction: city clerk (within city limits) or county auditor (outside of city limits).

#### **Permit Fees**

• The price of a retail permit depends on the location of the business and the month issued

Location	Jul-Sep	Oct-Dec	Jan-Mar	Apr-Jun
Outside of city limits	\$50.00	\$37.50	\$25.00	\$12.50
City of less than 15,000	\$75.00	\$56.25	\$37.50	\$18.75
City of 15,000 or more	\$100.00	\$75.00	\$50.00	\$25.00

# For City Clerk/County Auditor Only

Send completed/approved applications within 30 days of issuance to iapledge@iowaabd.com or by fax to 515-281-7375.

Visit the Iowa Department of Revenue at tax.iowa.gov for information regarding minimum price, a list of approved brands, a list of licensed distributors, and answers to frequently asked questions.