

General Instructions

- Fill in the month, day, and year that this application covers.
- All permits expire annually on June 30th.
- A new application must be submitted every year.
- All items must be completed.
- A permit will not be issued until the application is properly completed and approved.

Business Information

- Fill in the trade name/DBA of the business.
- Fill in the physical location address, city, and ZIP.
- Fill in the mailing address or PO Box, city, and ZIP.
- Fill in the 10-digit telephone number of the business.

Legal Ownership Information

- Check the legal ownership type of the business.
- Fill in the name(s) of the sole proprietor, partnership, the corporation, the LLC, or the LLP that is the legal owner of the business. This is not the store manager or the corporate president. Do not fill in the name of a person unless the type of ownership is sole proprietor.
- Fill in the 10-digit telephone number, fax number, and email address of the legal owner.

Retail Information

- Check the box for the type of sales at the business.
- If you make delivery sales of alternative nicotine or vapor products, also complete an Annual Application for Iowa Cigarette Permit, Tobacco Tax License, or Delivery Seller Permit 70-015.
- Check the types of products sold at the business.
- Check the box that best describes the type of business establishment.
- 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:
 Email: iapledge@iowaabd.com
 Fax: 515-281-7375

Visit the Iowa Department of Revenue at (<https://tax.iowa.gov>) to find information regarding minimum price, a list of approved brands, a list of licensed distributors, and answers to frequently asked questions.

All retailers need to sign up for the cigarette/tobacco elist (Listserv).