

**TB-403**

EFO00125  
12-08-11

**IDAHO STATE TAX COMMISSION  
TAX DISCOVERY BUREAU**

P.O. Box 36 • Boise, Idaho 83722-0036

**REQUEST FOR TOBACCO PRODUCT DESTRUCTION**

Name of Business	Employer I.D. No.
Address	Permit Number
City, State, Zip	Phone Number

The unusable product is located in the warehouse of \_\_\_\_\_ Distributor  
 at \_\_\_\_\_, \_\_\_\_\_  
Street Address City, County

The unusable products will be destroyed on \_\_\_\_\_ at \_\_\_\_\_ AM/PM. The total wholesale sales  
Date Time  
 price of these products is \$ \_\_\_\_\_. We will take a deduction in this amount on our next monthly tax return.

**REASON FOR DESTRUCTION**

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You must attach a credit memorandum from the manufacturer or other documents that establish the wholesale sales price.

**METHOD OF DESTRUCTION OF TOBACCO PRODUCTS**

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Under penalties of perjury, I certify that the above amount is true and correct and that the products have become unusable and will be destroyed on the date and time shown above. I understand that I must have an approved copy of this certificate in my possession before destroying the product(s) identified on this application. I further understand that a representative from the Idaho State Tax Commission may be present to witness the destruction.

Authorized Signature	Title	Date
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Complete the upper portion of this application. Keep one copy. Mail the original and one copy to the Tax Commission **10 days before the proposed destruction date**. Don't destroy the products until you receive the approved original from the Tax Commission.

Attach a copy of the approved original form to the tax report for the month in which the tobacco products were destroyed.

**FOR STATE USE ONLY**

Approved by	Title	Date
Approved but not witnessed, allowed by Rule 35.01.10.024	Title	Date