

Out-of-State Cigarette Sales

Read instructions on back. Complete a separate form for each state.

Licensee _____	Address _____	Minnesota Tax ID Number _____	Period of Return (mo/yr) _____	State of Sales _____	Page _____ of _____
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	Sales Invoice		Cigarettes Sold to: Name and Address	A	B	C
	Date	Number		Non-Fee Brands	Fee Brands	Total Cigarettes (A + B)
1	Enter totals from previous page, if any					
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						

19 Total. If this is the final page, also enter totals on CT201-R, lines 12A, 12B and 12C	A.	B.	C.
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Form CT201-C Instructions

Minnesota Distributors

Complete this form for each state in which you sold cigarettes.

The sales reported on this form must match the sales reported on the tax return you file with the other state. For example, if you sold cigarettes in Wisconsin, the sales reported on your Wisconsin cigarette tax return must match the Wisconsin sales reported on your Minnesota CT201-C.

Cigarette Brands Subject to Fee

There is a fee on cigarettes produced by manufacturers that are one of the following:

- are not making annual payments to the state of Minnesota under the tobacco settlement agreement from State v. Philip Morris Inc., No. C1-94-8565 (Minnesota District Court, Second Judicial District)
- have not voluntarily entered into an agreement with the state of Minnesota to make payments under terms similar to those in the above settlement agreement

When completing this form, you must report out-of-state sales by “non-fee brands” (i.e., produced by manufacturers that have entered into an agreement with the state) and “fee brands” (i.e., produced by manufacturers not participating in an agreement).