

Cigarette Use Tax Return

Due the 18th day of the month following the month of purchase.

Print or Type	Name				Social Security Number
	Address	City	State	ZIP Code	Period of Return (mo/yr)

Figure the Tax You Owe

Tax	1	Total number of cigarettes purchased (from CT203-A, line 1)	1	_____
	2	Total number of little cigars purchased less than 3 pounds per thousand (from CT203-A, line 2)	2	_____
	3	Add lines 1 and 2	3	_____
	4	Number of exempt cigarettes and/or little cigars less than 3 pounds per thousand (can't be more than 200; see instructions)	4	_____
	5	Subtract line 4 from line 3	5	_____
	6	Mill rate for cigarettes and little cigars less than 3 pounds per thousand (see instructions)	6	_____
	7	Multiply line 5 by line 6	7	_____
	8	Total number of little cigars purchased 3 to 4.5 pounds per thousand (from CT203-A, line 3)	8	_____
	9	Number of exempt little cigars 3 to 4.5 pounds per thousand (can't be more than 200; see instructions)	9	_____
	10	Subtract line 9 from line 8.	10	_____
	11	Multiply line 10 by 0.18070 (mil rate on little cigars 3 to 4.5 pounds per thousand)	11	_____
	12	Cigarette Tax, Health Impact Fee, and Cigarette Sales Tax (add lines 7 and 11)	12	_____

Figure the Non-settlement Cigarette/Little Cigar Fee You Owe

Fee	13	Total number of cigarettes purchased subject to fee (see instructions)	13	_____
	14	Total number of little cigars purchased (from CT203-A, add lines 2 and 3)	14	_____
	15	Add lines 13 and 14	15	_____
	16	Fee mil rate for cigarettes and little cigars (see instructions)	16	_____
	17	Cigarette/little cigar fee due (multiply line 15 by line 16)	17	_____

Figure the Total Amount You Owe

Total Tax and Fees Due	18	Penalty, if any (see instructions)	18	_____
	19	Interest, if any (see instructions)	19	_____
	20	Total due (add lines 12, 17, 18 and 19) Make check payable to Minnesota Revenue	20	_____

I declare that this form is correct and complete to the best of my knowledge and belief.

Sign Here	Signature	Date	Daytime Phone
	_____	_____	_____

Mail to: Minnesota Revenue, Mail Station 3331, St. Paul, MN 55146-3331
 Phone: 651-556-3035 Email: cigarette.tobacco@state.mn.us

Cigarettes and Little Cigars Purchased During the Month

Read the instructions prior to completing this schedule.

Page ____ of ____

Print or Type	Name				Social Security Number	
	Address		City	State	ZIP Code	Period of Return (mo/yr)

Cigarettes						
Date	Invoice #	Purchased From <i>(name/address of person or firm)</i>	Brand	Number of Cartons	Cigs. p/ Carton	Total Cigarettes
					× 200 =	
					× 250 =	
					× 200 =	
					× 250 =	
					× 200 =	
					× 250 =	
					× 200 =	
					× 250 =	
Line 1 Total Number of Cigarettes						_____

Little Cigars (less than 3lbs per thousand)						
Date	Invoice #	Purchased From <i>(name/address of person or firm)</i>	Brand	Number of Cartons	Cigars p/ Carton	Total Cigars
					× =	
					× =	
					× =	
					× =	
					× =	
					× =	
					× =	
					× =	
Line 2 Total Number of Little Cigars						_____

Little Cigars (3lbs to 4.5lbs. per thousand)						
Date	Invoice #	Purchased From <i>(name/address of person or firm)</i>	Brand	Number of Cartons	Cigars p/ Carton	Total Cigars
					× =	
					× =	
					× =	
					× =	
					× =	
					× =	
					× =	
					× =	
Line 3 Total Number of Little Cigars						_____

Form CT203 Instructions

Little Cigars Defined as Cigarettes

Effective July 1, 2013, tobacco products known as “little cigars,” are taxed and regulated as cigarettes.

A cigarette is defined as:

- any roll for smoking made wholly or partially from tobacco;
- at least partially wrapped in tobacco and has a cigarette-like filter;
- has a size, appearance, type of tobacco used in filler or is packaged or labeled, priced, or marketed like cigarettes; and
- weighs 4.5 pounds or less per 1,000 cigarettes.

Cigarette Taxes and Fees

When you buy cigarettes and little cigars in Minnesota, the price includes the following Minnesota taxes and fees:

- Cigarette Tax;
- cigarette fee in lieu of tobacco settlement, which is assessed on any cigarettes you buy out-of-state that are produced by manufacturers that haven’t entered into a tobacco settlement agreement with the state of Minnesota;
- Health Impact Fee for purchases made between Aug. 1, 2005 and June 30, 2013; and
- Cigarette Sales Tax, beginning Aug. 1, 2008. (The Cigarette Sales Tax rate is determined annually.)

If you buy cigarettes or little cigars outside the state and aren’t charged these Minnesota taxes and fees, you must pay them directly to Minnesota.

Exemption

You’re exempt from paying the Cigarette Tax and Health Impact Fee if, during one month, you carried into Minnesota a total of 200 or fewer cigarettes and little cigars and you use or store them for your personal use.

Cigarettes and little cigars purchased by mail order aren’t exempt.

Due Date

File Form CT203 and pay tax due by the 18th day of the month following the month in which you purchased the cigarettes or little cigars.

If you don’t file voluntarily, you may be billed for the tax and fee you owe as information about your purchases becomes available to us. Your bill will include penalty and interest charges, if applicable.

Schedule A Instructions

Fill out the requested information in each table. Report each invoice on a separate line. For the little cigar tables, fill in the amount of cigars per carton to complete the calculation for total cigars.

Line Instructions

Line 4

Exempt Cigarettes/Little Cigars Weighing Less Than 3 Pounds per Thousand

Enter the number of cigarettes or little cigars 3 pounds or less per thousand that you carried into Minnesota that you used or stored. The number can’t exceed 200.

Line 6

Mil Rates for Cigarettes and Little Cigars Weighing Less Than 3 Pounds per Thousand

Use the list below to determine the mil rate for the period of the return you’re filing.

If the period is:	the mil rate is:
Aug. 1, 2011 - Dec. 31, 20110793
Jan. 1, 2012 - Dec. 31, 2012080
Jan. 1, 2013 - June 30, 2013.07960
July 1, 2013 - Dec. 31, 2013016615
Jan. 1, 2014 - Dec. 31, 201401671
Jan. 1, 2015 - Dec. 31, 201501713
Jan. 1, 2016 - Dec. 31, 2016017715
Jan. 1, 2017 - Dec. 31, 2017017950
Jan. 1, 2018 - Dec. 31, 2018018070
Jan. 1, 2019 - Dec. 31, 2019	0.18140

*Mil rates include all applicable Cigarette Tax, Health Impact Fee and Cigarette Sales Tax.

Multiply line 5 by the appropriate mil rate and enter the result on line 6.

Line 9

Exempt Little Cigars 3 to 4.5 Pounds

Enter the number of little cigars 3 to 4.5 pounds per thousand that you carried into Minnesota. The number can’t exceed 200.

The exemption amount is a maximum of 200 sticks between line 4 and line 9. If the full 200 stick exemption was used on line 4 you can’t use a separate exemption on line 9.

Lines 13–17

Cigarette Fee in Lieu of Tobacco Settlement

In addition to the Cigarette Tax, Health Impact Fee and Cigarette Sales Tax, you must also pay a fee directly to Minnesota on cigarettes you buy out-of-state if they’re produced by manufacturers that haven’t entered into a tobacco settlement agreement with the state of Minnesota.

Continued

Penalty and Interest

Penalty

Penalties are collected as part of the cigarette taxes and fees.

Late Payment. A penalty is due if you don’t pay your total taxes and fees by the due date. If your payment is 1 to 30 days late, the penalty is 5 percent of the unpaid amount; 31 to 60 days late, 10 percent; more than 60 days late, 15 percent.

Late Filing. If you also don’t file your return on time, you must pay an additional penalty for filing late. The late-filing penalty is 5 percent of the unpaid taxes and fees.

Interest

You must pay interest on the unpaid taxes and fees plus any penalties from the due date until the date the total is paid.

To figure how much interest you owe, use the following formula with the appropriate interest rate:

Interest =
(tax/fee + penalty) × # of days late × interest rate ÷ 365

The interest rates are:

2019 .. 5%	2012 3%
2018 .. 4%	2011 3%
2017 .. 4%	2010 3%
2016 .. 3%	2009 5%
2015 .. 3%	2008 8%
2014 .. 3%	2007 8%
2013 .. 3%	2006 6%

Form CT203 Instructions Continued

Line 16

For purchases prior to July 1, 2013, the fee is \$0.0175 per cigarette. For purchases July 1, 2013 and after, the fee is \$0.025 per cigarette.

Line 18

Penalty

To determine the penalty amount to enter on line 18, see "Penalty and Interest."

Line 19

Interest

To determine the interest amount to enter on line 19, see "Penalty and Interest".

Use of Information

The information on this return will be used to determine the correct Minnesota tax and fee liability. Your Social Security number is private. You're not legally required to furnish the number, but if you don't we may not be able to properly identify you or process your payment and return.

Information and Assistance

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This material is available in alternate formats.