

Moist Snuff Tax

Use this form to report moist snuff purchases, credits and sales during the month. Be sure to include invoice numbers (not bill-of-lading or standing order numbers). Do not include non-tobacco products such as pipes, cleaners, papers, lighters or cigarettes. Complete a separate schedule for each schedule type. Read the instructions on page 2 before you complete this schedule.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)
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Schedule Type: **1** - Taxable Purchases/Sales **2** - Credits **3** - Out-of-State Sales
 (Check one)

	Invoice		Purchased From or Sold To:			Column A Number of Containers	Column B Total Wholesale Sales Price on Moist Snuff	Column C Tax Based on Wholesale Sales Price (Column B x 95%)	Column D Tax Based on Single Container (Column A x \$3.04)	Column E TAX DUE (Enter greater of Column C or Column D)
	Date	Number	Name	Address	State					
1	Enter total from previous page, if any									
2										
3										
4										
5										
6										
7										
8										
9										
10										
11										
12										
13										
14										
15										
16										
17	TOTAL (Use this worksheet to complete Form CT301; see instructions for Form CT301)									

Schedule CT301-MS Instructions

Use Form CT301-MS, Moist Snuff Tax Multiple Schedule, to report purchases, credits, and sales.

Type of Schedule

There are three schedule types on this form

Schedule 1: Taxable Purchases/Sales into Minnesota

Schedule 2: Credits

Schedule 3: Out-of-State Sales

Check one Schedule Type box to indicate what you're reporting (For example, check the box for Schedule 1 if you're a resident distributor reporting taxable purchases). You must complete a separate form for each schedule type.

Resident Distributor- Fill out Schedule Types 1, 2 & 3

Nonresident Distributor- Fill out Schedule Type 1 only

Moist Snuff Tax Rate and Definition

The excise tax on "moist snuff" is 95 percent of the wholesale sales price or \$3.04 per container, whichever is greater.

Moist snuff is any finely cut, ground, or powdered smokeless tobacco that is intended to be placed or dipped in the mouth.

A container of moist snuff is the smallest consumer-size can, package, or other container that is marketed or packaged by the manufacturer, distributor, or retailer for separate sales to a retail or consumer customer. Each container which is part of a group that is combined or packaged together will be tracked and subject to tax.

Schedule 1

Taxable Purchases/Sales

Resident distributors. Itemize all untaxed moist snuff purchases you received during the month. This includes all free samples and promotional products.

When you complete Schedule 1, enter the moist snuff as shown on the purchase invoices.

Enter the total moist snuff purchases on line 17. Report this total on line 13 of Form CT301, *Tobacco Tax Monthly Return*.

Nonresident distributors. Itemize all untaxed moist snuff products that you sold into Minnesota during the month. Report returns you received from Minnesota customers as a negative sale on Schedule 1. Enter the total moist snuff sales on line 17. Report this total on line 13 of Form CT301.

Definition of Wholesale Sales Price. "Wholesale sales price" is the price at which a distributor purchases a tobacco product. Wholesale sales price includes applicable federal excise tax, freight charges, or packaging costs, regardless of whether they were included in the purchase price.

Schedule 2

Credits (Resident Distributors Only)

"Credits" are moist snuff that you sold to exempt organizations or returned to the manufacturer.

Enter moist snuff that you sold to exempt organizations like federal military bases or federal prisons during the month. Also enter moist snuff that you returned to the manufacturer during the month. You must receive a credit memo from the manufacturer before you can claim credit for any returned or short-shipped products. Include copies of the sales invoices and credit memos with this form. Enter total credits on line 17. Report this total on line 14 of Form CT301.

Schedule 3

Out-of-State Sales (Resident Distributors Only)

Report sales in the month that the moist snuff was removed from your premises.

Itemize all sales of moist snuff shipped out-of-state during the month.

Enter total out-of-state sales on line 17. Report this total on line 15 of Form CT301.

When you file your Form CT301, include a copy of Form CT301-MS and required sales invoices and credit memos.

Questions?

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Fax: 651-297-1939

Phone: 651-556-3035, weekdays from 8 a.m. to 4:30 p.m.

Mail: Cigarette and Tobacco Tax
Minnesota Department of Revenue
Mail Station 3331
St. Paul, MN 55146-3331