

**Minnesota Cigarette Sales**

Read instructions on back.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)	Page _____ of _____
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	Invoice Date	Invoice Number	Cigarettes Sold to: Name and Address	A Non-Fee Brands	B Fee Brands	C 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 CT401-R, lines 12B, 12C and 12D . . . . .			A.	B.	C.

# Form CT401-C Instructions

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## Nonresident Distributors

Complete this form to report cigarettes sold in Minnesota.

You may also use this form to claim any credits from cigarettes returned to you by your Minnesota customers. List the amounts in parentheses to indicate a credit.

We'll accept computer spreadsheets or copies of other states' forms in place of an original CT401-C if the information and format are the same as on the original form. Sales must be broken down by "non-fee brands" and "fee brands." The sales period must also be the same as the inventory period.

## Cigarette Brands Subject to Fee

There is a fee on cigarettes produced by manufacturers that:

- 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 Minnesota cigarette 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).