

**Little Cigars Stamped**

Little cigars reported on this schedule should **not** be reported on CT401-B, CT401-C, or CT401-I.

Check if amended:

Print or Type	Licensee		FEIN
	Street	<input type="checkbox"/> Check if New Address	Minnesota Tax ID Number
	City	State ZIP Code	Period of Return (mo/yr)

**Number of Little Cigars Stamped (less than 3lbs per thousand)**

Little Cigars (Less Than 3lbs per Thousand)

Brand	A Number of Sticks per Pack	B Number of Packs	C Total Number of Sticks (multiply A by B)
1			

**Line 1 Totals** (add column B and column C for all brands) ..... **1b** \_\_\_\_\_ **1c** \_\_\_\_\_

**2** Tax due (multiply line 1c by 0.18140) ..... **2** \_\_\_\_\_

**3** Total tax paid (multiply line 1b by 3.628) ..... **3** \_\_\_\_\_

**4** Net tax/credit (subtract line 3 from line 2) ..... **4** \_\_\_\_\_

**Number of Little Cigars Stamped (3lbs to 4.5lbs per thousand)**

Little Cigars (3lbs to 4.5lbs per Thousand)

Brand	A Number of Sticks per Pack	B Number of Packs	C Total Number of Sticks (multiply A by B)
5			

**Line 5 Totals** (add column B and column C for all brands) ..... **5b** \_\_\_\_\_ **5c** \_\_\_\_\_

**6** Tax due (multiply line 5c by 0.18140) ..... **6** \_\_\_\_\_

**7** Total tax paid (multiply line 5b by 3.628) ..... **7** \_\_\_\_\_

**8** Net tax/credit (subtract line 7 from line 6) ..... **8** \_\_\_\_\_

**9 TOTAL TAX/CREDIT** (add lines 4 and 8; enter the amount here and on CT401, line 11) ..... **9** \_\_\_\_\_

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

Sign Here	Authorized Signature	Title	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

## Form CT401-LC Instructions

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### Little Cigars Defined as Cigarettes

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

A cigarette is defined as any roll for smoking made wholly or in part of tobacco, that weighs 4.5 pounds or less per thousand:

- (1) the wrapper or cover of which is made of paper or another substance or material except tobacco; or
- (2) wrapped in any substance containing tobacco, however labeled or named, which, because of its appearance, size, the type of tobacco used in the filler, or its packaging, pricing, marketing, or labeling is likely to be offered to or purchased by consumers as a cigarette, as defined in clause (1), unless it is wrapped in whole tobacco leaf and does not have a cellulose acetate or other cigarette-like filter as meeting the statutory definition of a cigarette.

No matter the packaging configuration, the Department of Revenue will view any product not wrapped in whole leaf tobacco and having a cellulose acetate or other cigarette-like filter as meeting the statutory definition of a cigarette. Please see the website for a list of little cigars the department considers cigarettes.

### Completing This Form

Use this form to calculate the tax due per little cigar compared to the amount of tax already paid for the stamps used.

Enter the number of little cigars that were **stamped during the month**. For little cigars weighing **less** than 3 pounds per thousand; report the brand, pack size, and quantity of those packs stamped in the table provided on line 1.

For little cigars weighing **more** than three pounds per thousand but **less** than 4.5 pounds per thousand; report the brand, pack size, and quantity of those packs stamped in the table provided on line 5.

Report each brand on a separate line. Fill out additional CT401-LC schedules as needed.

Add lines 1c and 5c and enter on line 4 of Form CT401F.

Add lines 3 and 7 and enter on line 5 of Form CT401R to remove the stamps used from inventory.

Enter the amount from line 9 on line 11 of Form CT401.

### Questions?

Website: [www.revenue.state.mn.us](http://www.revenue.state.mn.us)

Email: [cigarette.tobacco@state.mn.us](mailto:cigarette.tobacco@state.mn.us)

Fax: 651-556-5236

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