

**Minnesota Importers
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) _____	Page _____ of _____
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	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 CT501-R, lines 4A, 4B and 4C	A.	B.	C.
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Instructions for Form CT501-D

Cigarette Brands

Subject to Fee

There is a fee on cigarettes produced by manufacturers that either:

- 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).