

Quarterly Interstate Commerce Report

Read instructions on back.

Name	Minnesota Tax ID Number	Period of Return (mo/yr)	Page _____ of _____
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Participating-manufacturer brands				Nonparticipating-manufacturer brands			
Cigarettes sold to: (name/address/state)	Brand	Style	Quantity	Cigarettes sold to: (name/address/state)	Brand	Style	Quantity
Totals from previous page, if any				Totals from previous page, if any			
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
Total participating-manufacturer cigarettes				Total nonparticipating-manufacturer cigarettes			

Instructions for Form CT205

You must file Form CT205 each quarter if you transport any cigarettes from Minnesota to another state for sale, or cause cigarettes to be transported to another state for sale.

Form CT205 is due the 15th day of the month following the end of each calendar quarter.

Mail your completed form to:

Minnesota Revenue
Mail Station 3331
St. Paul, MN 55146-3331

Note: You can use your own form or spreadsheet instead of an original Form CT205 as long as the information and format are the same as on the original form.

Stamp Requirements

Manufacturers are “participating” or “non-participating” depending on their status under the national tobacco settlement’s Master Settlement Agreement.

For a current list of participating manufacturers, go to the website of the National Association of Attorneys General (NAAG) at www.naag.org.

Participating Manufacturers

You do not need to affix stamps to cigarettes before transporting them to another state unless the other state requires stamps be affixed.

Nonparticipating Manufacturers

Before transporting cigarettes to another state, you must affix any stamps required by the other state to the cigarettes and pay any excise tax imposed by the other state, unless the other state prohibits these actions or prohibits cigarette sales.

Information and Assistance

Website: www.taxes.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This information is available in alternate formats.