



CT201-A, Unstamped/Other-State Stamped Cigarettes Received During the Month

Attachment #2
Read instructions on back.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)	Page _____ of _____
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	Date rec'd	Invoice #	Manufacturer	A — Non-Fee Brands Quantity	B — Fee Brands Quantity
			Totals from previous page, if any		
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17					
18					
19	If this is the final page, enter the total non-fee cigarettes (column A) on CT201-R, line 8A and enter the total fee brand cigarettes (column B) on CT201-R, line 8B and on CT201-F, line 4			19	

Enter on CT201-R, line 8A. Enter on CT201-R, line 8B, and on CT201-F, line 4.

20 If this is the final page, enter total cigarettes received during the month (add lines 19A and 19B) Also enter this amount on CT201-R, line 8C 20

Form CT201-A Instructions

Completing the Form

Enter the number of unstamped and other state stamped cigarettes received during the month. Group the entries by manufacturer.

Be sure to include invoice numbers, not bill-of-lading or standing-order numbers.

Cigarette Brands Subject to Fee

Cigarette brands purchased from manufacturers who have not entered into a tobacco agreement with the state of Minnesota are also subject to an additional fee (2.5 cents per cigarette or 50 cents per pack of 20 cigarettes) to help the state recover some of the public health care costs related to smoking. (See Minnesota Statute 297F.24.)

Philip Morris, R. J. Reynolds, Lorillard and Liggett entered into a settlement agreement. These manufacturers do not pay the fee because they make annual payments to the state of Minnesota. **These cigarettes are considered non-fee and should be reported in the non-fee column. Any cigarettes from another manufacturer should be reported in the fee column.**

Short Shipments

Report only cigarettes actually received.

Credit Memos

Report the invoice in full, and record the credit memo on Schedule CT201-B, *Credit for Returned Cigarettes (Minnesota Distributors)*.

Information

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This material is available in alternate formats.