



CT201-C, Out-of-State Cigarette Sales

Attachment #5

Read instructions on back. Complete a separate form for each state.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)	State of Sales	Page _____ of _____
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	Sales Invoice		Cigarettes Sold to: Name and Address	A	B	C
	Date	Number		Non-Fee Brands	Fee Brands	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 CT201-R, lines 12A, 12B and 12C	A.	B.	C.
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Form CT201-C Instructions

Completing the Form

Complete this form for each state in which you sold cigarettes. The sales reported on this form must match the sales reported on the tax return you file with the other state. For example, if you sold cigarettes in Wisconsin, the sales reported on your Wisconsin cigarette tax return must match the Wisconsin sales reported on your Minnesota Form CT201-C.

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.

Information

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This material is available in alternate formats.