



Minnesota Distributors
CT201-F, Monthly Cigarette Fee

You must pay a fee on cigarettes produced by manufacturers who have not entered into a settlement agreement with the state of Minnesota (M.S. 297F.24). The fee is \$0.025 per cigarette. The fee does not apply if the manufacturer enters into an agreement with the state.

Complete Schedule CT201-F to calculate the monthly cigarette fee to be reported on Form CT201. Attach Schedule CT201-F to your Form CT201.

Print or Type	Licensee	Minnesota Tax ID Number	
	Street	Period of Return (mo/yr)	
	City	State	ZIP Code

Fee Due	1 Beginning inventory of Minnesota stamped fee-brand cigarettes <i>(from CT201-F, line 10, of previous month)</i> 1 _____
	2 Beginning inventory of unstamped and other-state stamped fee-brand cigarettes <i>(from CT201-F, line 11, of previous month)</i> 2 _____
	3 Purchases of Minnesota stamped fee-brand cigarettes received during the month <i>(from CT201-S, line 19B)</i> 3 _____
	4 Purchases of unstamped and other-state stamped fee-brand cigarettes received during the month <i>(from CT201-A, line 19B)</i> 4 _____
	5 Total fee-brand cigarettes available <i>(add lines 1 through 4)</i> 5 _____
	6 Fee-brand cigarettes sold out of state <i>(from CT201-C, line 19B)</i> 6 _____
	7 Minnesota stamped fee-brand cigarettes returned to manufacturer <i>(from manufacturer credit memo)</i> 7 _____
	8 Other-state stamped fee-brand cigarettes returned to manufacturer <i>(from CT201-B, line 20A)</i> 8 _____
	9 Unstamped fee-brand cigarettes returned to manufacturer <i>(from CT201-B, line 20B)</i> 9 _____
	10 Ending inventory of Minnesota stamped fee-brand cigarettes <i>(from CT201-I, total of lines 9b, 10b, 11b, 12b, 13b and 14b)</i> 10 _____
	11 Ending inventory of unstamped and other-state stamped fee-brand cigarettes <i>(from CT201-I, total of lines 2b, 3b, 4b, 5b, 6b and 7b)</i> 11 _____
	12 Minnesota stamped fee-brand cigarettes received from other distributors <i>(from line 3 above)</i> 12 _____
	13 Cigarettes NOT subject to fee this period <i>(add lines 6 through 12)</i> 13 _____
	14 Cigarettes subject to fee <i>(subtract line 13 from line 5)</i> 14 _____
	15 Little cigars stamped <i>(from CT201-LC, add lines 1c and 5c)</i> 15 _____
	16 Stamped little cigars returned to manufacturer <i>(from manufacturer credit memo)</i> 16 _____
	17 Little cigars subject to fee <i>(subtract line 16 from line 15)</i> 17 _____
	18 Total cigarettes/cigars subject to fee <i>(add lines 14 and 17)</i> 18 _____
	19 Fee <i>(multiply line 18 by 0.025)</i> 19 \$ _____
	20 Debit/credit <i>(complete only if instructed by the department)</i> 20 \$ _____
	21 Monthly cigarette fee <i>(add lines 19 and 20; enter the result on CT201, line 10)</i> 21 \$ _____