

CT401-C, Minnesota Cigarette Sales



Read instructions on back.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)	Page _____ of _____
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	Invoice 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 CT401-R, lines 12B, 12C and 12D			A.	B.	C.

Form CT401-C Instructions

Completing the Form

Complete this form to report cigarettes sold in Minnesota.

You may also use this form to claim any credits from cigarettes returned to you by your Minnesota customers. List the amounts in parentheses to indicate a credit.

You must break sales down by non-fee brands and fee brands. The sales period must also be the same as the inventory period.

We will accept computer spreadsheets in place of an original CT401-C if the information and format are the same as on the original form. Use computer spreadsheets when multiple CT401-C are needed. You must include a summary on the CT401-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.