



## Nonresident Distributors CT401-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 CT401-F to calculate the monthly cigarette fee to be reported on Form CT401. Attach Schedule CT401-F to your Form CT401.

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

Fee Due	1	Number of fee-brand cigarettes sold in Minnesota ( <i>from CT401-C, line 19B</i> )	1	Qty	_____
	2	Number of fee-brand Minnesota stamped cigarettes received fee-paid from Minnesota licensed distributors	2	Qty	_____
	3	Subtract line 2 from line 1	3	Qty	_____
	4	Minnesota stamped little cigars ( <i>from CT401-LC, add lines 1c and 5c</i> )	4	Qty	_____
	5	Minnesota stamped little cigars returned to manufacturer ( <i>from manufacturer credit memo</i> )	5	Qty	_____
	6	Little cigars subject to fee ( <i>subtract line 5 from line 4</i> )	6	Qty	_____
	7	Total cigarettes/cigars subject to fee ( <i>add lines 3 and 6</i> )	7	Qty	_____
	8	Fee ( <i>multiply line 7 by 0.025</i> )	8	\$	_____
	9	Debit/credit ( <i>complete only if instructed by the department</i> )	9	\$	_____
	10	<b>Monthly cigarette fee</b> ( <i>add lines 8 and 9; enter the result on CT401, line 10</i> )	10	\$	_____