

# 2024 - 2025

# Minnesota Tobacco Tax

## Licensing and Filing Information

Revised October 2023

### Inside

#### Information on:

- Getting a License
- Filing your Monthly Return

#### Also:

- **Form CT101**  
License Application for  
Tobacco Products  
Distributors and Subjobbers

### Need help with your taxes?

We're ready to answer your questions!

Tobacco Tax Information

[cigarette.tobacco@state.mn.us](mailto:cigarette.tobacco@state.mn.us)

**651-556-3035**

Hours: Monday through Friday, 8 a.m. – 4:30 p.m.

File and pay your taxes online at  
[www.revenue.state.mn.us](http://www.revenue.state.mn.us).



# Getting a License

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## Renew Tobacco Tax License Electronically

If you are renewing your Tobacco Tax license, you can complete your application electronically using our e-Services system. See *How to Apply for a License* for details.

## License Requirements

All distributors and subjobbers, including those located outside Minnesota, must be licensed before they can sell or distribute tobacco products in Minnesota.

Licenses are valid for two years, beginning January 1 of each even-numbered year and ending December 31 of the following odd-numbered year. If you are applying for a license in the second year of the licensing period, you pay only half the license fee. Fees are listed on the application.

### Distributor Requirements

You are a tobacco distributor if you:

- Bring tobacco products into Minnesota to sell
- Manufacture tobacco products in Minnesota to sell in Minnesota
- Ship or transport tobacco products from outside Minnesota to Minnesota retailers to be sold by those retailers

If you are a licensed tobacco distributor and plan to distribute tobacco products to more than one location, you must apply for a separate distributor's license for each location.

### Subjobber Requirements

You are a tobacco subjobber if you:

- Acquire tobacco products from a Minnesota licensed distributor to sell to retailers
- Are a licensed distributor who delivers, sells, or distributes tobacco products from a business not covered in your distributor's license

If you are a licensed subjobber, you must apply for a separate subjobber's license for each place of business—other than the licensed location for the distributor—from which you sell or distribute taxed tobacco products.

### Before You Start

Make sure you have the following information available when you start filling in your application. If you are renewing your license in e-Services, you can enter this information directly into e-Services or attach a file with this information.

- Corporate officers, partners, or members of association
- Name and address of each manufacturer you purchased or intend to purchase tobacco products from (distributors only)
- Name and address of each Minnesota licensed distributor you purchased or intend to purchase tobacco products from (subjobbers only)
- Names of tobacco products you manufacture (manufacturers only)
- Electronic file of a sample sales invoice to attach to your application that includes:
  - Name of seller
  - Name of purchaser
  - Date of sale
  - Invoice number
  - Itemized list of goods sold, including cigarette brands and number of cartons of each brand, unit price, and identification of tobacco products by name, quantity, and unit price
  - Rebates, discounts, or other reductions

### How to Apply for a License

To renew your Tobacco Tax license, you have the option to use Form 101, *License Application for Tobacco Products Distributors and Subjobbers*, at the end of this information, or complete your application electronically using our e-Services system.

1. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and select **Log in to e-Services**.
2. Log in to your account and select the **Alerts** tab.
3. Select **Renew tobacco license**, and follow the prompts.

To apply for a new license, you must complete Form 101.

## After You Get Your License

Display your license prominently at the location indicated. Your license allows you to conduct business as a distributor or subjobber at the place of business shown on the application. Licenses are not transferable to another person or location.

**Your license may be revoked or suspended if you violate Minnesota Statute 297F.**

# Getting a License (Continued)

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## Use of Information

All information on your application form is required by the department to determine your eligibility for the license. (M.S. 297F.03)

You must include the Social Security numbers of officers, partners, and members. (M.S., 270C.306 and 270C.72, subd. 4) The information referring to business owners or corporate officers may be used to assist in the collection of any unpaid cigarette and tobacco taxes owed by the license applicant as well as for the revocation of all state and locally issued licenses if a business owner or corporate officer of a licensee owes delinquent taxes to the department. (M.S. 270C.72)

Social Security numbers are private information and cannot be disclosed to others without consent. All other information on the application form is public.

If all the information is not provided, your application may be delayed or denied.

# Filing Your Monthly Return

## Before you File

### You Need a Minnesota ID Number

Your Minnesota Tax ID number is the seven-digit number you're assigned when you register with the Department of Revenue. Generally, this is the same as your Sales and Use Tax or Minnesota employer's Withholding Tax number.

You must include your Minnesota ID number on your return so that any payments you make are properly credited to your account.

If you do not have a Minnesota ID number, you must apply for one. Apply online at [www.revenue.state.mn.us](http://www.revenue.state.mn.us), or call 651-282-5225 or 1-800-657-3605.

### File electronically!

It's easy, safe, and accurate.  
We'll be glad to help you through the process!  
Call 651-556-3035.

## Due Date

All Tobacco Tax returns and payments are due on the 18th day of the month following the end of the reporting month. You must file a return even if there is no tax liability for that month.

The U.S. postmark date is considered the filing date (private postage meter marks are not valid). When the due date falls on a Saturday, Sunday or legal holiday, returns and payments made electronically or postmarked on the next business day are considered timely.

## Filing Returns

You have the following options to file:

- Electronically using our e-Services system
- On paper

Information on how to file is available on our website. Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and type **Cigarette Filing** or **Tobacco Filing** in the Search box.

## Filing Reminders

### Keep Good Records

You must keep complete and accurate records at each licensed location, including:

- Itemized invoices of tobacco products held, purchased, manufactured, brought in or caused to be brought in from outside Minnesota, or shipped or transported to retailers in Minnesota
- Sales of tobacco products made, except sales to the ultimate consumer

Save all books, records and other documents for at least 3½ years. We may ask to inspect your records or inventory at any time during normal business hours.

## Electronic Payment Requirements

If you owe \$10,000 or more in tax during the last 12-month period ending June 30, you're required to make payments electronically the following calendar year.

You must also pay electronically if you're required to pay *any* Minnesota business tax electronically, such as sales and withholding taxes.

If you're required to pay electronically and do not, you will be assessed a penalty. The penalty is 5% of each payment that you should have remitted electronically, but remitted by some other means.

## Payment Options

**e-Services.** You can make payments using our online e-Services system. If you pay through e-Services, you will be able to view a record of your payments online once they are processed.

Go to [www.revenue.state.mn.us](http://www.revenue.state.mn.us) and log in to e-Services. You will need your bank's routing number and your account number. When paying electronically, you may not use an account associated with a foreign bank.

**ACH credit method and Fed Wire.** If you use other electronic payment methods, such as Automated Clearing House (ACH) credit method or Fed Wire, be sure to check with your bank or Fed Wire representative to find out when to initiate the payment in order for it to be received on time. Some banks require up to three business days to transfer funds. Additional instructions for making a payment by ACH credit are available on our website or by calling 651-556-3035.

# Filing Your Monthly Return (Continued)

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## Penalties and Interest

You'll be billed penalty and interest charges if you do not pay or file your taxes on time.

**Late payment.** The penalty for not paying on time is 5% of the unpaid tax for each 30 days the payment is late (or any part of 30 days) up to 15%.

**Late filing.** If you also do not file your return on time, a late-filing penalty is added to the late-payment penalty. The late-filing penalty is 5% of the unpaid tax.

The maximum penalty for paying and filing late is 20%.

**Other penalties.** Other penalties may apply if you intentionally disregard the law, repeatedly fail to file return or pay taxes, or file false or fraudulent returns.

**Criminal penalties.** If you knowingly file a false or fraudulent return, or intentionally do not file to avoid paying tax, criminal penalties may also apply.

**Interest.** You'll be charged interest on the unpaid tax plus penalty from the date the tax was due until it is paid in full.

**License Application for Tobacco Products Distributors and Subjobbers**

Check license applied for:  New Application  Renewal

|                      |                                   |                   |                         |            |
|----------------------|-----------------------------------|-------------------|-------------------------|------------|
| <b>Print or Type</b> | Business Legal Name               | Daytime Phone     | Minnesota Tax ID Number |            |
|                      | Doing Business As                 | Federal ID Number |                         |            |
|                      | Physical Street Location          | County            | Email Address           |            |
|                      | Physical City Location            | State             | ZIP Code                | Fax Number |
|                      | Mailing Street                    | County            |                         |            |
|                      | Mailing City                      | State             | ZIP Code                | Fax Number |
|                      | Other Addresses Tobacco is Stored |                   |                         |            |

**Type of Business**

Individual  Partnership or Association  Corporation State of Incorporation \_\_\_\_\_  
Date of Incorporation \_\_\_\_\_

Corporate officers, partners or members of association *(attach a list if necessary)*

|                             |         |       |                        |          |
|-----------------------------|---------|-------|------------------------|----------|
| <b>Business Information</b> | Name    | Title | Social Security Number |          |
|                             | Address | City  | State                  | ZIP Code |
|                             | Name    | Title | Social Security Number |          |
|                             | Address | City  | State                  | ZIP Code |
|                             | Name    | Title | Social Security Number |          |
|                             | Address | City  | State                  | ZIP Code |
|                             | Name    | Title | Social Security Number |          |
|                             | Address | City  | State                  | ZIP Code |

**Your application cannot be processed without answers to the following questions.**

**All Applicants**

- 1 Do you acquire tobacco products for the purpose of sale to retailers or other persons for resale? .....  Yes  No
- 2 Are any of these products acquired before Minnesota tax is paid on them? .....  Yes  No
- 3 Have you ever been convicted of a cigarette or tobacco crime? .....  Yes  No
- 4 Have you ever had a license revoked? .....  Yes  No
- 5 Will you be making sales on a Minnesota reservation? (see page 2) .....  Yes  No
- 6 Are you a manufacturer of tobacco products? .....  Yes  No
- 7 Do you manufacturer tobacco products for the purpose of resale to retailers or other distributors? .....  Yes  No
- 8 Are you an out-of-state retailer selling directly to Minnesota consumers? .....  Yes  No

**Tobacco Subjobbers Only**

- 9 Do you only acquire tax paid tobacco products for the primary purpose of resale to retailers? .....  Yes  No

**Qualifications for Licensure**

Purchase Information

**Distributors**

List the name and address of each manufacturer from whom you purchase or intend to purchase tobacco products.

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Enter the date of your first untaxed tobacco purchase: \_\_\_\_\_

**Subjobbers**

List the name and address of each Minnesota licensed distributor from whom you purchase or intend to purchase tobacco products. Subjobbers cannot purchase untaxed cigarettes or other tobacco products.

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**Manufacturers**

List the names of tobacco products you manufacture. Attach additional page if necessary.

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Application

**All Applicants**

Check license applied for:  New Application  Renewal

**Two-year Licensing Period 2024-2025**

**Application Made After January 1, 2025**

|   | Fee     |   | Fee     |
|---|---------|---|---------|
| <input type="checkbox"/> Tobacco products distributor | \$75.00 | <input type="checkbox"/> Tobacco products distributor | \$37.50 |
| <input type="checkbox"/> Tobacco products subjobber   | \$20.00 | <input type="checkbox"/> Tobacco products subjobber   | \$10.00 |

**Sample Sales Invoice Requirement**

You must include a sample sales invoice with your license application to verify that your invoices contain the: name of seller; name of purchaser; date of sale; invoice number; itemized list of goods sold including cigarette brands and number of cartons of each brand, unit price, and identification of tobacco products by name, quantity, and unit price; and rebates, discounts, or other reductions. If you do not include a sample sales invoice, we cannot process your application.

Sales invoice attached

Sign Here

*I have read and understand the licensing and filing information provided. I acknowledge that by becoming licensed as a tobacco distributor or subjobber, I will comply with record keeping/reporting requirements and responsibilities. I will report all purchases of untaxed tobacco to the state of Minnesota. I agree to comply with the applicable tax statutes as a condition of my license, and declare that the information given in this application is true, correct and complete to the best of my knowledge and belief.*

|                      |               |       |
|----------------------|---------------|-------|
| Authorized Signature | Print Name    | Title |
| Date                 | Daytime Phone |       |