

2026 - 2027

Minnesota Cigarette Tax

Licensing and Filing Information

Revised October 2025

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- Getting a License
- Filing your Monthly Return

Also:

- **Form CT100**
License Application for
Cigarette Distributors and
Subjobbers

Need help with your taxes?

We're ready to answer your questions!

Cigarette Tax Information

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



Getting a License

Renew Cigarette Tax License Electronically

If you are renewing your Cigarette 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 cigarettes 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 cigarette distributor if you:

- Acquire untaxed cigarettes from outside Minnesota for sale to Minnesota subjobbers or retailers
- Ship or transport cigarettes from outside Minnesota to Minnesota retailers to be sold by those retailers
- Purchase cigarettes directly from a manufacturer and apply cigarette stamps to at least 50% of the cigarettes you sell

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

Subjobber Requirements

You are a cigarette subjobber if you:

- Acquire stamped cigarettes from a Minnesota licensed distributor to sell to retailers
- Are a licensed distributor who delivers, sells, or distributes stamped cigarettes from a business not covered in your distributor's license
- Are a vending machine operator whose principal business is operating—or owning and leasing to operators—machines for the vending of merchandise or service

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 stamped cigarettes.

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 in to 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 Cigarette Tax license, you have the option to use Form 100, *License Application for Cigarette 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 and select **Log in to e-Services**.
2. Log in to your account and select the **Alerts** tab.
3. Select **Renew cigarette license**, and follow the prompts.

To apply for a new license, you must complete Form 100.

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)

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 Minnesota 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, 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.

Cigarette Brands Subject to Fee in Lieu of Settlement

There is a fee on cigarettes produced by manufacturers that:

- Are not making annual payments to the state of Minnesota under the tobacco settlement agreement from State v. Philip Morris Inc., No. C1-94-8565 (Minnesota District Court, Second Judicial District)
- Have not voluntarily entered into an agreement with the state of Minnesota to make payments under terms similar to those in the above settlement agreement

Little cigar brands that are now classified as cigarettes and that were not part of the Minnesota tobacco settlement must also have the \$.50 per 20 pack non-settlement fee paid.

Due Date

All Cigarette 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 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 cigarettes held, purchased, manufactured, brought in or caused to be brought in from outside Minnesota, or shipped or transported to retailers in Minnesota
- Sales of cigarettes made, except sales to the ultimate consumer

Your cigarette records must show names and addresses of purchasers, inventory of all stamps affixed and unaffixed, all cigarettes on hand at the close of each period, and any other documents related to the purchase, sale or disposition of cigarettes.

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 are required to file electronically and do not, you will be assessed a penalty. The penalty is 5% of each payment that should have been remitted electronically, but you 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 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.

Filing Your Monthly Return (Continued)

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.

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 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 Cigarette Distributors and Subjobbers

Check License Applied For: ☐ New Application ☐ Renewal

Print or Type

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 Cigarettes are Stored			

Business Information

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*)

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

Qualifications for Licensure

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

All Applicants

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

Cigarette Subjobbers Only

- Do you only acquire tax paid cigarettes for the primary purpose of resale to retailers? ☐ Yes ☐ No
- Is your principal business the operation of vending machines? ☐ Yes ☐ No

Cigarette Distributors Only

- Do you sell or purchase "fee-brand" cigarettes? ☐ Yes ☐ No

All Applicants: You must complete the reverse side. If your application is incomplete, we will return it to you.

Purchase Information

Distributors

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

Enter the date of your first untaxed cigarette purchase: _____

Subjobbers

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

Manufacturers

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

Application

All ApplicantsCheck license applied for: ☐ New Application ☐ Renewal**Two-year Licensing Period 2026-2027****Fee**☐ Cigarette Distributor

\$300.00

☐ Cigarette Subjobber

\$24.00

Application Made After January 1, 2027**Fee**☐ Cigarette Distributor

\$150.00

☐ Cigarette Subjobber

\$12.00

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 cigarette distributor or subjobber, I will comply with record keeping/reporting requirements and responsibilities. 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

Mail to: Minnesota Department of Revenue, Mail Station 3331, 600 N. Robert St., St. Paul, MN 55146-3331.
Phone: 651-556-3035 Fax: 651-556-5236 Email: cigarette.tobacco@state.mn.us