



**Nonresident Distributors
CT401, Cigarette Tax Monthly Return**

You must file this return even if no stamps were received during the month.
Due on or before the 18th day of the month following the end of the reporting month.

Check if amended:

Print or Type	Licensee	FEIN
	Address	Minnesota Tax ID Number
	City State ZIP Code	Period of Return (month/year)

1 Stamps purchased

Date	Invoice #	Net Amount Due
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____
_____	_____	_____

Total net amount due **1** _____

2 Use Tax due since last return filed (*attach schedule showing your computation*) **2** _____

3 Add lines 1 and 2 **3** _____

4 Advance payments. Enter total net amount paid (*attach copy of checks*) **4** _____

5 Credit carryforward. (*If line 11 of the preceding month's CT401 is a credit, enter that amount here; otherwise leave blank*) **5** _____

6 Other credits. (*Complete only if instructed by the department*) **6** _____

7 Credits. (*Enter any credits requested this month; attach copy of Form CT109A or Manufacturer Affidavit*)

A Date of Affidavit	B Affidavit Number	C Manufacturer	D 20s (# of stamps)	E 25s (# of stamps)	F Tax Value (see line 7 instructions)
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____
_____	_____	_____	_____	_____	\$ _____

Total Tax Values **7** _____

8 Add lines 4 through 7 **8** _____

9 Monthly Cigarette Tax (*subtract line 8 from line 3; if line 8 is more than line 3, contact us*) **9** _____

10 Monthly Cigarette Fee (*from CT401-F, line 10*) **10** _____

11 Monthly Little Cigar Tax (*from CT401-LC, line 9*) **11** _____

12 AMOUNT YOU OWE (or credit carryforward) (*add lines 9, 10, and 11*) **12** _____

Check payment method: Electronic payment Check (*make payable to Minnesota Revenue*)

I declare that this return and supporting schedules are correct and complete to the best of my knowledge and belief.

Authorized Signature	Title	Date	Daytime Phone
_____	_____	_____	_____

(Rev. 1/26)

Form CT401 Instructions

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 or call 651-282-5225 or 1-800-657-3605.

Due Date

All Cigarette and 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 (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 Reminders

When Completing Your Return

- **Enter your name**, address, FEIN, Minnesota ID number and tax period on each form.
- **Use the attachment sequence numbers when assembling.** Numbers are in the top right corner of each form under the form number.

Keep Good Records

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

- Itemized invoices of cigarettes or other 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 cigarettes except sales to the ultimate consumer

For cigarettes, the 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.

Amending Your Return

If you are filing an amended return, be sure to check the box at the top of the form.

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 Tax.

Failure to pay electronically when required will result in a penalty being assessed. The penalty is 5% of each payment that should have been remitted electronically, but was 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.

Automated Clearing House (ACH) credit method and Fed Wire. If you use other electronic payment methods, such as 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 651-282-5225 or 1-800-657-3605.

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%.

Form CT401 Instructions (Continued)

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%.

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

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.

Information

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This material is available in alternate formats.

Line 7 Instructions — Credits

Using the date of the affidavit and the table below, find the appropriate tax rate based on the number of stamps per pack. For each credit claimed, multiply the appropriate rate by the number of stamps provided in column D or E. Enter the result in column F.

You must attach a copy of your Form CT109A, *Distributor Affidavit*, and/or Manufacturer Affidavit for each credit.

Date of Affidavit	Rate for 20s	Rate for 25s
Jan. 1, 2026 - Dec. 31, 2026	\$.3.880	\$4.85000
Jan. 1, 2025 – Dec. 31, 2025	\$.3.826	\$4.78250
Jan. 1, 2024 – Dec. 31, 2024	\$.3.779	\$4.72375
Jan. 1, 2023 – Dec. 31, 2023	\$.3.732	\$4.665
Jan. 1, 2022 – Dec. 31, 2022	\$.3.703	\$4.62875
Jan. 1, 2021 – Dec. 31, 2021	\$.3.673	\$4.5913
Jan. 1, 2020 – Dec. 31, 2020	\$.3.65	\$4.5625