

Cigarette and Tobacco Products Customs Declaration

Individuals entering Minnesota with cigarettes and/or tobacco products purchased in a foreign country must complete this form and submit it to U.S. Customs upon arrival.

Print or Type	Name		Social Security Number		
	Address			Date(s) Product Brought into Minnesota	
	City	State	ZIP Code		

Cigarettes Purchased

Cigarettes Purchased	Country where Purchased	Brand	Cigarettes per Carton	Total Cartons
			x 200 =	
			x 250 =	
			x 200 =	
			x 250 =	
			x 200 =	
			x 250 =	
			x 200 =	
			x 250 =	

Tobacco Product Purchased

Tobacco Product Purchased	Country where Purchased	Tobacco Product Description	Cost (before discount)

Sign Here	Print Name	Signature	
	Date	Daytime Phone	Email

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

Form CT207 Instructions

General Information

When you buy cigarettes or tobacco products in Minnesota, the purchase price includes the Minnesota cigarette or tobacco tax, health impact fee and sales tax.

If you buy cigarettes or tobacco products outside of the country and aren't charged these Minnesota taxes and fees, you must pay the taxes and fee directly to the Minnesota Department of Revenue.

Exemption

You're exempt from paying the cigarette and/or tobacco tax and health impact fee if, during one month, you carried into Minnesota from a foreign country a total of

- 200 or fewer cigarettes; and/or
- tobacco products which equal \$50 or less.

The products must be for your personal use. (Minnesota Statute 297F.06, subd. 3-4.)

Use of Information

The information on this form will be forwarded to us from U.S. Customs and will be used to determine if you're liable for Minnesota cigarette and/or tobacco tax and health impact fee.

Social Security Number Required

We are authorized to require your Social Security number on this form by M. S. 270C.306. Your Social Security number will be used by the Department of Revenue to help collect the tax liability on this form if it is not paid. Your Social Security number is private data and will not be shared with anyone else.

Cigarette and Tobacco Use Forms

If you carried into Minnesota more than 200 cigarettes and/or the cost of tobacco products was more than \$50 in one calendar month, complete Form CT203, Cigarette Use Tax Return, and/or Form CT303, Tobacco Use Tax Return. The forms are available on our website at www.revenue.state.mn.us.

If you don't file voluntarily, you may be billed for the tax and fee you owe as information about your purchases becomes available to us. Your bill will include penalty and interest charges, if applicable.

Due Dates

File Form CT203 and/or CT303 and pay any tax due by the 18th day of the month following the month in which you carried the products into Minnesota.

Information and Assistance

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This information is available in alternate formats.