



CT301, Tobacco Tax Monthly Return

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)

All Tobacco Products (see instructions)

Tobacco Products	1 Total tobacco purchased/sold (from CT301-T, Schedule 1, line 17)	1 _____
	2 Credit for tobacco products sold to exempt organizations or returned to manufacturer (from CT301-T, Schedule 2, line 17)	2 _____
	3 Credit from out-of-state tobacco sales (from CT301-T, Schedule 3, line 17)	3 _____
	4 Total credits (add lines 2 and 3)	4 _____
	5 Net taxable due from tobacco (subtract line 4 from line 1)	5 _____
	6 Tobacco products tax rate	6 <u>.95</u>
	7 Tobacco products tax (multiply line 5 by line 6)	7 _____

Premium Cigars

Premium Cigars	8 Total premium cigar purchased/sold (from CT301-PC, Schedule 1, line 17)	8 _____
	9 Credit for premium cigar products sold to exempt organizations or returned to manufacturer (from CT301-PC, Schedule 2, line 17)	9 _____
	10 Credit from out-of-state premium cigar sales (from CT301-PC, Schedule 3, line 17)	10 _____
	11 Total credits (add lines 9 and 10)	11 _____
	12 Net premium cigar tax (subtract line 11 from line 8)	12 _____

Moist Snuff Products

Moist Snuff Products	13 Total quantity of moist snuff purchased/sold (from CT301-MS, Schedule 1, line 17)	13 _____
	14 Credit for moist snuff products sold to exempt organizations or returned to manufacturer (from CT301-MS, Schedule 2, line 17)	14 _____
	15 Credit from out-of-state moist snuff sales (from CT301-MS, Schedule 3, line 17)	15 _____
	16 Total credits (add lines 14 and 15)	16 _____
	17 Net moist snuff tax (subtract line 16 from line 13)	17 _____

18 Total tax from tobacco products, moist snuff and premium cigars (add lines 7, 12 and 17) **18** _____

19 Credit carryforward and/or estimated payments **19** _____

20 Total Tobacco Use Tax (from CT301-U, line 5) **20** _____

21 Other debits/credits instructed by the Department of Revenue **21** _____

22 AMOUNT YOU OWE (or credit carryforward) (add lines 18-21) **22** _____

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.

Sign Here	Authorized Signature	Title	Date	Daytime Phone
	_____	_____	_____	_____

Attach schedules and mail to Minnesota Department of Revenue, Mail Station 3331, St. Paul, MN 55146-3331.
Phone: 651-556-3035. Email: cigarette.tobacco@state.mn.us

Form CT301 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 Minnesota Department of Revenue.

If you do not have a Minnesota ID number, you must apply for one online at www.revenue.state.mn.us or by calling 651-282-5225 or 1-800-657-3605.

Who Must File

All Minnesota tobacco products distributors must file a return and applicable schedules each month. You must file a return even if there is no tax liability or transactions for that month.

Filing Reminders

When Completing Your Return

Enter your name, address, FEIN, Minnesota tax ID number and tax period on each form.

Definition of Tobacco Products

A tobacco product is any product that contains tobacco or any product that is made or derived from tobacco that is intended for human consumption, whether chewed, smoked, absorbed, dissolved, inhaled, snorted, sniffed or ingested by any other means. Vapor products, also known as nicotine solution products, that contain nicotine derived from tobacco or any other source, are also tobacco products under Minnesota law.

The definition excludes any tobacco product that has been approved by the U.S. Food and Drug Administration and is marketed and sold solely as a tobacco cessation product, as a tobacco dependence product or for other medical purposes.

Definition of Wholesale Sales Price. "Wholesale sales price" is the price at which a distributor purchases a tobacco product. Wholesale sales price includes applicable federal excise tax, freight charges, or packaging costs, regardless of whether they were included in the purchase price.

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 filed or payments electronically made or postmarked by the next business day are considered timely.

Keep Good Records

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

- Itemized invoices of cigarettes or other tobacco products stored, purchased, manufactured, brought in or caused to be brought in from outside Minnesota, or shipped or transported to retailers in Minnesota
- Sales of cigarettes or other 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.

Amending Your Return

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

Payments

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 pay your tax 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.

If you're required to pay electronically and do not, you'll be assessed a 5% penalty on each payment.

Electronic Payment Options

e-Services. Go to www.revenue.state.mn.us and log in to **e-Services**. You'll need your bank routing and account numbers. You must use an account not associated with a foreign bank.

After you authorize the payment, you'll receive a confirmation number. You can cancel a payment up to one business day before the scheduled payment date, if needed.

Form CT301 Instructions (continued)

Automated Clearing House (ACH) Credit Method and Fed Wire. If you use other electronic payment methods, such as ACH credit method or Fed Wire, 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.

Pay by Check

If you are paying by check you must include a payment voucher. Go to www.revenue.state.mn.us and enter **Voucher** in Search. Select e-Services **Payment Voucher System** and follow the prompts to create a payment voucher.

When you pay by check, your check authorizes us to make a one-time electronic fund transfer from your account, and you may not receive your canceled check.

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 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. The penalty is 5% of the unpaid tax.

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

Criminal penalties. You may face criminal penalties if you 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.

Name/Address/Ownership Changes

If your business changes its name, address, or ownership, notify the Minnesota Department of Revenue in writing. Be sure to include your Minnesota tax ID number, Federal Employee Identification Number (FEIN) or Social Security number (SSN).

Permit Cancellations

If you discontinue your business, you must notify the department in writing and note the effective date of cancellation. If you sold your business, please provide the name and address of the buyer. You must file a return for the month you went out of business.

Permits are not transferable and must be returned to the department. Attach your permit to your final return.

Minnesota Tobacco Products Tax Rate

The tobacco products tax rate is 95% of the wholesale sales price. The tax on tobacco products imported from another country is 95% of the amount obtained by adding the wholesale sales price to the federal tax, duties and transportation costs to the U.S. on all tobacco products (except moist snuff) and premium cigars. The tobacco products tax is not imposed on non-tobacco items (for example, paper, pipes or lighters) or cigarettes.

The tobacco tax on premium cigars is the lesser of one of the following:

- 95% of the wholesale sales price
- \$.50 per single cigar

The tobacco tax on moist snuff is the greater of one of the following:

- 95% of the wholesale sales price
- Tax rate on a pack of 20 cigarettes weighing not more than three pounds per thousand, per container.

Schedules Included

Use the following schedules as needed to complete Form CT301. You must mail the schedules with the return. Please read instructions on all forms before filing your return.

CT301	Tobacco Tax Monthly Return
CT301-T	Tobacco Products Tax
CT301-PC	Premium Cigar Tax
CT301-MS	Moist Snuff Tax
CT301-U	Tobacco Use Tax for Businesses
TSR	Tobacco Sales on Reservations

Form CT301 Instructions (continued)

Line Instructions

Complete all applicable supporting schedules first.

Line 1

Resident and nonresident distributors. Enter the total from Form CT301-T, Schedule 1, Taxable Purchases/Sales, line 17.

Line 2

Resident distributors only. Enter the total from Form CT301-T, Schedule 2, Credits, line 17.

Line 3

Resident distributors only. Enter the total from Form CT301-T, Schedule 3, Out-of-State Sales, line 17.

Line 8

Resident and nonresident distributors. Enter the total from Form CT301-PC, Schedule 1, Taxable Purchases/Sales, line 17.

Line 9

Resident distributors only. Enter the total from Form CT301-PC, Schedule 2, Credits, line 17.

Line 10

Resident distributors only. Enter the total from Form CT301-PC, Schedule 3, Out-of-State Sales, line 17.

Line 13

Resident and nonresident distributors. Enter the total from Form CT301-MS, Schedule 1, Taxable Purchases/Sales, line 17.

Line 14

Resident distributors only. Enter the total from Form CT301-MS, Schedule 2, Credits, line 17.

Line 15

Resident distributors only. Enter the total from Form CT301-MS, Schedule 3, Out-of-State sales, line 17.

Line 18

Add the total tax due from tobacco products, premium cigars and moist snuff.

Line 19

If line 22 of the previous month's CT301 is a credit or if you made an estimated or accelerated payment, enter the total of those amounts on this line.

Line 20

From CT301T-U, line 5.

Line 21

For other debit/credit instructed by the Minnesota Department of Revenue.

Information

Website: www.revenue.state.mn.us

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

This material is available in alternate formats.