

Unfair Cigarette Sales Act (UCSA)

Unfair Cigarette Sales Act Fee Payment

CT-103

Cigarette distributors are required to pay the annual UCSA fee based on their annual cigarette tax collections **even if there has not been any Minnesota stamping activity** (Minn. Stat. § 325D.415). This is in addition to the licensing fee paid to the MN Department of Revenue (DOR).

Complete Form CT-103 and send it to the address indicated below with the applicable fee on or before December 31 of each year. Failure to pay the fee on time may result in refusal to issue or renew your distributor license.

Name of distributor

DOR Cigarette Distributor ID Number

(Update address and contact person as needed.)

If your annual cigarette tax collection is:

\$2,000,000.00 or less even if No Stamping Activity

More than \$2,000,000.00

The fee is:

\$1,200.00

\$2,500.00