FORM 44CT – CIGARETTE & TOBACCO MONTHLY TAX RETURN

NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

23500 (7-2001)

This return must be accompanied by Supporting Schedule

See other side for general instructions.

This return must be filed and the tax paid on or before the 15th day of the month following the month during which the cigarettes were sold and tobacco products were imported or acquired.

Individual or Business Name, Mailing Address, City, State, Zip Code (enter name as it appears on the Cigarette and Tobacco Products License.)	For the month of:	Year:
	Employer ID or Soc. Sec. No.	Cigarette and Tobacco Products License No
	Contact Name	Daytime Phone No.

CIGARETTE

		Cigarettes
1.	Beginning inventory (See instructions)	
	a. Number of individual cigarettes imported or acquired during the month (From supporting schedules 1 and 2)	
	b. Roll your own cigarettes (_____ oz. Sold ÷ .09) equals total cigarettes	
	c. Subtotal (Number of cigarettes available, Line 1 plus Line 1a and Line 1b)	
	d. Deductions (From Line 19, reverse side)	
	e. Ending inventory (See instructions)	
2.	Total number of taxable cigarettes (Line 1c minus Line 1d and Line 1e)	
3.	Tax @ 22 mills per cigarette (Line 2 X .022)	$
4.	Compensation (Line 3 X .015) **(Not to Exceed $100)**	$
5.	Cigarette Tax after compensation (Line 3 minus Line 4)	$
6.	Credit adjustments (Attach explanations)	$
7.	Penalty and interest (See instructions)	$
8.	Cigarette tax, penalty and interest due (Line 5 minus Line 6 plus Line 7)	$

TOBACCO PRODUCTS

		Column A Tobacco Products 28%	Column B Snuff $.60/oz.	Column C Chewing & Plug Tobacco $.16/oz.
9.	Tobacco products imported or acquired (From schedule 3A)	$	oz.	oz.
10.	Deductions (From Line 20, reverse side)	$	oz.	oz.
11.	Taxable Tobacco Products (Line 9 minus Line 10)	$	oz.	oz.
12.	Tax Rates	28%	.60	.16
13.	Tobacco tax due (Line 11 X Line 12)	$	$	$

14.	Total due Line 13, Columns A, B and C	$
15.	Credit adjustments (Attach explanation)	$
16.	Penalty and interest (See instructions)	$
17.	Tobacco tax, penalty and interest due (Line 14 minus Line 15 plus Line 16)	$
18.	Total amount due with return (total of line 8 plus line 17)	$

I hereby certify that, to the best of my knowledge and belief, the within and foregoing report is true and correct, and that no cigarettes or tobacco products have been sold or disposed of contrary to the provisions of N.D.C.C. ch. 57-36, as amended.

Signature of Taxpayer or Officer of Corporation _____ Title _____ Date _____

Mail To: Office of State Tax Commissioner
600 E. Boulevard Ave.
Bismarck, ND 58505-0599
Phone: 701-328-3475

Please Do Not Write In This Space

Cigarette Deductions From Inventory

Cigarettes (Number of Individual cigarettes)

a.	Sales outside of North Dakota	
b.	Return of unsalable cigarette products to manufacturer	
c.	Cigarettes sold for resale to Native American retailers on a reservation	
d.	Cigarettes donated to Veterans Home or North Dakota State Hospital	
e.	Other (Please specify)	
19.	Total number of individual nontaxable cigarettes (Add Lines a through e)	

Tobacco Product Deductions

		Column A 28% Tobacco (Purchase Price)	Column B Snuff (Ounces)	Column C Chewing & Plug Tobacco (Ounces)
a.	Sales outside of North Dakota	$		
b.	Sales to military base exchanges			
c.	Tobacco sold for resale to Native American retailers on a reservation			
d.	Tobacco sold for resale to other licensed distributors			
e.	Tobacco products donated to Veterans Home or North Dakota State Hospital			
f.	Return of unsalable tobacco products other than cigarettes to the manufacturer			
g.	Other (please specify)			
20.	Total Deductions of nontaxable tobacco products (Add lines a through g)	$		

Instructions

Line 1 - Number of individual cigarettes on hand (Line 1e from previous month).

Line 1b - Total ounces of roll your own product divided by .09 to determine cigarettes available. Always round up to next whole number.

Line 1e - Number of individual cigarettes on hand end of month (Use on Line 1, Form 44CT next month)

Line 4 - The return must be filed and paid on time to take compensation. Compensation may not exceed $100.

Line 6 - Enter on Line 6 any approved cigarette tax credit for which the North Dakota Office of State Tax Commissioner issued you a credit memo. You must attach a copy of the credit memo to return. Tobacco tax credits may not be used on this line.

Line 7 - If you are filing or paying your return late, there will be added to the tax due a penalty of 5% or a minimum of $5.00 for the first month late, plus 1% interest for each month or fraction of a month thereafter. Figure penalty and interest separately for Cigarette and Tobacco.

Line 9 - Value of Tobacco Products purchased from supporting schedule 3A. Include all purchases of cigars, pipe tobacco, snuff, chewing and plug tobacco. Use whole ounces to report purchases of snuff and chewing and plug tobacco. Does not include roll your own cigarette tobacco.

Line 10 - See itemized detail above (tobacco products)

Line 15 - Enter on line 15 any approved tobacco tax credit for which the North Dakota Office of State Tax Commissioner issued you a credit memo. You must attach a copy of the credit memo to the return. Cigarette tax credits may not be used on this line.

Line 16 - If you are filing or paying your return late, there will be added to the tax due a penalty of 5% or a minimum of $5.00 for the first month late, plus 1% interest for each month or fraction of a month thereafter. Figure penalty and interest separately for Cigarette and Tobacco.

Line 18 - Total of Line 8 plus Line 17. This amount should be remitted with return. Make check or money order payable to North Dakota Tax Commissioner.

NOTE: This Return Must Be Filed By Each Licensee Even If No Cigarettes Were Sold Or No Tobacco Products Were Imported Or Acquired During The Month Being Reported.