



**FORM 44CT - CIGARETTE AND TOBACCO MONTHLY TAX RETURN**  
NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
SFN 23500 (1-2022)

☐ Fill in this circle if this is an amended return.

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.

Taxpayer's Name (as it appears on the Cigarette & Tobacco Products License)			MM/YYYY	Account Number
				CIG-
Mailing Address			Email	
City	State	ZIP Code	Contact Name	Daytime Telephone Number

**Cigarette**

	Column A PM Cigarettes	Column B NPM Cigarettes
1. Beginning inventory (see instructions).....	1	
a. Cigarettes imported or acquired during the month (from Schedule 1, line 17) .....	1a	
b. Roll your own cigarettes (from Schedule 1, line 19) .....	1b	
c. Subtotal (line 1 plus line 1a and line 1b) .....	1c	
d. Deductions (from Schedule 2, line 5) .....	1d	
e. Ending inventory (see instructions) .....	1e	
2. Taxable cigarettes (line 1c minus line 1d minus line 1e).....	2	
3. Total taxable cigarettes (add line 2, columns A and B) .....		3
4. Tax @ 22 mills per cigarette (line 3 X .022) .....		4
5. Compensation (line 4 X .015) (Not to exceed \$100) .....		5
6. Cigarette Tax after compensation (line 4 minus line 5).....		6
7. Penalty and interest (see instructions) .....		7
8. Cigarette tax, penalty, and interest due (line 6 plus line 7) .....		8
9. Tribal cigarette tax, penalty, and interest due (from Schedule 5, line 6).....		9
10. Total cigarette tax, penalty, and interest due (line 8 plus line 9) .....		10

**Tobacco Products**

	Column A Tobacco Products (Purchase Price)	Column B Snuff (Ounces)	Column C Chewing & Plug Tobacco (Ounces)
11. Tobacco products imported or acquired (from Schedule 3) .....	11		
12. Deductions (from Schedule 2, line 7).....	12		
13. Taxable Tobacco Products (line 11 minus line 12).....	13		
14. Tax Rates .....	14 28%	.60	.16
15. Tobacco tax (line 13 x line 14) .....	15		
16. Total tobacco tax (add line 15, columns A, B and C).....			16
17. Penalty and interest (see instructions) .....			17
18. Tobacco tax, penalty, and interest due (line 16 plus line 17).....			18
19. Tribal tobacco tax, penalty, and interest due (from Schedule 5, line 14) .....			19
20. Total tobacco tax, penalty, and interest due (line 18 plus line 19).....			20
21. Total cigarette and tobacco tax, penalty, and interest due (line 10 plus line 20) Pay to: ND State Tax Commissioner .....			21

I hereby certify that, to the best of my knowledge and belief, this report is true and correct, and that no cigarettes or tobacco products have been sold or disposed of contrary to law.

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

**Mail To: Office of State Tax Commissioner**  
600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 58505-0599  
Phone: 701-328-1246

Schedule 1 - Cigarettes Imported Or Acquired

SFN 23500 (1-2022), Page 2

Taxpayer's Name	MM/YYYY	Account Number CIG-
-----------------	---------	------------------------

Report the number of individual cigarettes imported or acquired in columns A and B. Report total ounces of roll your own product in columns C and D.

	Manufacturer	Column A PM Cigarettes	Column B NPM Cigarettes	Column C PM RYO (ounces)	Column D NPM RYO (ounces)
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					
11					
12					
13					
14					
15					
16					
17	Cigarettes imported or acquired (enter on Form 44CT, line 1a)..... 17				
18	Roll your own ounces ..... 18				
19	Roll your own cigarette equivalent. Divide line 18 by .09, round up to next whole number. (Enter on Form 44CT, line 1b)..... 19				

If necessary, add additional sheets.

**Schedule 2 - Deductions From Inventory**

SFN 23500 (1-2022), Page 3

Taxpayer's Name	MM/YYYY	Account Number CIG-
-----------------	---------	------------------------

Report the number of individual cigarettes to be deducted. For roll your own product, divide total ounces by .09 to determine the number of cigarettes and include in the appropriate deduction (round up to next whole number).

1. Native American Cigarette Deductions	Column A PM Cigarettes	Column B NPM Cigarettes
a. Cigarettes sold for resale to Native American retailers on the Fort Berthold Reservation .....	1a	
b. Cigarettes sold for resale to Native American retailers on the Spirit Lake Reservation .....	1b	
c. Cigarettes sold for resale to Native American retailers on the Turtle Mountain Reservation .....	1c	
d. Cigarettes sold for resale to Native American retailers on that portion of the Lake Traverse Reservation located in North Dakota .....	1d	
e. Cigarettes sold for resale to all retailers on that portion of the Standing Rock Reservation located in North Dakota (from Schedule 5, line 1) .....	1e	
2. Total Native American Cigarette Deductions (add lines 1a through 1e) .....	2	

3. Other Cigarette Deductions	Column A PM Cigarettes	Column B NPM Cigarettes
a. Sales outside of North Dakota .....	3a	
b. Sales to military base exchanges.....	3b	
c. Return of unsalable cigarette products to manufacturer (see instructions).....	3c	
d. Cigarettes donated to North Dakota Veterans Home or State Hospital .....	3d	
e. Cigarettes sold for resale to other licensed distributors.....	3e	
4. Total Other Cigarette Deductions (add lines 3a through 3e).....	4	
5. Total Cigarette Deductions (add lines 2 and 4, enter on Form 44CT, line 1d) .....	5	

6. Tobacco Product Deductions	Column A Tobacco Products (Purchase Price)	Column B Snuff (Ounces)	Column C Chewing & Plug Tobacco (Ounces)
a. Sales outside of North Dakota .....	6a		
b. Sales to military base exchanges.....	6b		
c. Tobacco sold for resale to all retailers on that portion of the Standing Rock Reservation located in North Dakota (from Schedule 5, line 7).....	6c		
d. Tobacco sold for resale to Native American retailers on all other reservations .....	6d		
e. Return of unsalable tobacco products other than cigarettes to the manufacturer (see instructions).....	6e		
f. Tobacco products donated to North Dakota Veterans Home or State Hospital.....	6f		
g. Tobacco sold for resale to other licensed distributors.....	6g		
7. Total Tobacco Product Deductions (add lines 6a through 6g, enter on Form 44CT, line 12).....	7		

## SFN 23500 (1-2022), Page 4

[illegible]

**If necessary, add additional sheets.**

SFN 23500 (1-2022), Page 5

**Subtotal**

Schedule 5 - Standing Rock Cigarette And Tobacco Sales
SFN 23500 (1-2022), Page 6

Taxpayer's Name MM/YYYY Account Number
CIG-

Cigarette

	Column A PM Cigarettes	Column B NPM Cigarettes
1. Cigarettes sold to Standing Rock retailers (enter on Schedule 2, line 1e).....	1	
a. Return of unsalable cigarette products to manufacturer .....	1a	
2. Taxable cigarettes, (line 1 minus line 1a) .....	2	
3. Total taxable cigarettes (add line 2, columns A and B) .....		3
4. Tax @ 22 mills per cigarette (line 3 x .022) .....		4
5. Penalty and interest (see instructions) .....		5
6. Standing Rock cigarette tax, penalty, and interest due (line 4 plus line 5, enter total on Form 44CT, line 9) .....		6

Tobacco Products

	Column A Tobacco Products (Purchase Price)	Column B Snuff (Ounces)	Column C Chewing & Plug Tobacco (Ounces)
7. Tobacco products sold to Standing Rock retailers (enter on Schedule 2, line 6c) .....	7		
8. Return of unsalable tobacco products other than cigarettes to the manufacturer .....	8		
9. Taxable Tobacco Products (line 7 minus line 8).....	9		
10. Tax Rates .....	10 28%	.60	.16
11. Tobacco tax due (line 9 x line 10) .....	11		
12. Total due (add line 11, columns A, B and C).....			12
13. Penalty and interest (see instructions) .....			13
14. Standing Rock tobacco tax, penalty, and interest due (line 12 plus line 13, enter total on Form 44CT, line 19) .....			14

If you are paper filing your tax return and you are paying tax due by check, please mail the following:

- Original, signed tax return
- Completed payment voucher (below)
- Check payable to the ND State Tax Commissioner

Electronic filing and payment options are available. Please go to **www.tax.nd.gov/tap** for more information.

Please cut along perforation and return bottom portion along with payment



**Form 44CT - Cigarette & Tobacco Tax Payment Voucher (068)**

North Dakota Office of State Tax Commissioner  
SFN 23500 (1-2022)



Name	
Address	Account Number CIG-
City, State, ZIP Code	Period ending

Amount of payment

Mail to: Office of State Tax Commissioner, 600 E. Blvd. Ave., Bismarck, ND 58505-0599

**CIG**

## General Instructions

Form 44CT and all supporting schedules must be filed for each calendar month even if there are no purchase or sales activity during the month. The return and payment are due by the 15th day of the month following the reporting period. If the due date falls on a weekend or state holiday, the due date is extended to the next business day.

If you are filing an amended return, fill in the circle at the top of the page to identify the return as amended.

Complete in full (PLEASE PRINT) all identifying information on the top of Form 44CT and each supporting Schedule 1 through 5. All five schedules must be submitted as part of the return.

Read each line carefully and enter amounts that apply. If the amount is zero (except for the Wholesalers Certification of NPM Brands form), please leave the line blank. This will help ensure your information is accurately transferred into our system.

---

### Form 44CT Cigarette

**Cigarettes:** Quantity of cigarettes are reported as individual sticks (not cartons or packs). To calculate the equivalent number of cigarettes from roll-your-own tobacco, divide total ounces by .09 and round up to the next whole number.

**Column A and Column B:** Cigarettes must be reported in Column A for **participating manufacturer** (PM) cigarettes or Column B for **non-participating manufacturer** cigarettes on Form 44CT and all supporting schedules. A listing of PM and NPM cigarettes and roll-your-own tobacco by brand and manufacturer is available at [www.tax.nd.gov/tobacco/pubs](http://www.tax.nd.gov/tobacco/pubs).

**Line 1 – Beginning Inventory.** For wholesalers with inventory located in North Dakota, enter the number of cigarettes on hand at the beginning of the month (from line 1e, ending inventory, of the previous month).

**Line 1a - Cigarettes Imported or Acquired.** Complete Schedule 1 and enter quantity from line 17 on the schedule.

**Line 1b – Roll-your-own Cigarettes.**

Complete Schedule 1 and enter quantity from line 19 on the schedule.

**Line 1d – Deductions.** Complete Schedule 2 and enter quantity from line 5 on the schedule.

**Line 1e – Ending Inventory.** For wholesalers with inventory located in North Dakota, enter the number of cigarettes on hand at the end of the month. This quantity will be the beginning inventory, line 1, in the following month.

**Line 4 - Tax.** Multiply the taxable cigarettes on line 3 by .022 and enter here.

**Line 5 - Compensation.** Licensed distributors are eligible for compensation for reporting and remitting wholesale cigarette tax. Multiply line 4 times 1.5% (.015) and enter here (up to \$100). Compensation may not be deducted if the return is filed after the due date, not paid in full, or paid after the due date.

**Line 7 - Penalty and Interest.** If applicable, enter penalty and interest due. If you file your return or pay the tax due after the due date, penalty is 5% of the amount on Line 4 or \$5, whichever is greater. If you file or pay your return after the month it was due, interest is also due on the unpaid tax at a rate of 1% for each month or portion of a month after penalty applies.

**Line 9 – Tribal Cigarette Tax, Penalty, and Interest.** Complete Schedule 5 for all sales onto the North Dakota portion of the Standing Rock Indian Reservation and enter the total due from line 6 on the schedule.

---

### Form 44CT Tobacco Products

**Tobacco Products:** Snuff, chewing tobacco, and plug tobacco are reported in ounces in Columns B and C. All other tobacco products are reported by the purchase price in Column A. Roll-your-own cigarette tobacco is reported in the cigarette section of Form 44CT and supporting schedules. Do not report roll-your-own tobacco in the tobacco products section of the return or schedules.

**Line 11 – Tobacco Products Imported or Acquired.** Complete Schedule 3 and enter purchase price or quantity from the applicable column total of the schedule.

**Line 12 – Deductions.** Complete Schedule 2 and enter purchase price or quantity from line 7 on the schedule.

**Line 17 - Penalty and Interest.** If applicable, enter penalty and interest due. If you file your return or pay the tax due after the due date, penalty is 5% of the amount on Line 16 or \$5, whichever is greater. If you file or pay your return after the month it was due, interest is also due on the unpaid tax at a rate of 1% for each month or portion of a month after penalty applies.

**Line 19 – Tribal Tobacco Tax, Penalty, and Interest.** Complete Schedule 5 for all sales onto the North Dakota portion of the Standing Rock Indian Reservation and enter the total due from line 14 on the schedule.

**Line 21 – Total Due With Return.** Enter the total of lines 10 and 20. This is the amount you remit to the Tax Commissioner with the return.

**Signature:** The taxpayer or taxpayer's agent must sign and date the return. Please PRINT the title of the person signing the return.

**Payment:** Electronic payments are recommended and may be made at [www.tax.nd.gov/payment](http://www.tax.nd.gov/payment). If you are paying by check, complete the Cigarette & Tobacco Tax Payment Voucher and make your check payable to North Dakota Tax Commissioner. Mail your check and voucher with Form 44CT to Office of State Tax Commissioner, 600 E. Boulevard Ave., Bismarck 58505-0599.

**For assistance -**

Email: [cig-tobaccotax@nd.gov](mailto:cig-tobaccotax@nd.gov)

Phone: 701-328-3343.

#### Electronic Filing and Payment

Options are available to file and pay electronically through Taxpayer Access Point (TAP). Please go to [www.tax.nd.gov/tap](http://www.tax.nd.gov/tap) for more information.

## Form 44CT Schedules

**General Instructions** - Schedules 1 through 5 must be completed and submitted monthly as part of Form 44CT.

Complete in full (PLEASE PRINT) all identifying information on the top of each schedule. Read each line carefully and enter amounts that apply. If the amount is zero, please leave the line blank.

Quantities of cigarettes are reported as individual sticks (not cartons or packs). To calculate the equivalent number of cigarettes from roll-your-own tobacco, divide total ounces by .09 and round up to the next whole number. Cigarettes must be reported in the appropriate column as Participating Manufacturer (PM) cigarettes or non-participating manufacturer (NPM) cigarettes. A listing of PM and NPM cigarettes and roll-your-own tobacco by brand and manufacturer is available at [www.tax.nd.gov/tobacco/pubs](http://www.tax.nd.gov/tobacco/pubs).

### Schedule 1 - Cigarettes Imported or Acquired

**Line 1 through 16** - Enter the quantity of cigarettes imported or acquired in North Dakota during the month. Use one line for each manufacturer. Each transaction during the month may be listed separately or all transactions for the month may be totaled and summarized by manufacturer. If you have more than 16 lines of information, use multiple pages of Schedule 1 and complete lines 17, 18, and 19 on the final page of the schedule.

Report the quantity of participating manufacturer (PM) cigarettes in Column A and the quantity of non-participating manufacturer (NPM) cigarettes in Column B. For roll-your-own (RYO) tobacco, report ounces of participating manufacturer RYO tobacco in Column C and ounces of non-participating manufacturer RYO tobacco in Column D.

**Line 17 – Total Cigarettes.** Sum the number of cigarettes separately for Column A and Column B and enter the totals on line 17. Also enter these totals on line 1a in Columns A and B, Form 44CT.

**Line 18 - Total Ounces.** Sum the number of ounces separately for Column C and Column D and enter the totals on line 18.

**Line 19 – Roll-your-own Equivalent.** Divide the number of ounces on line 18 for each of Column C and Column D and enter the results on line 19. Also enter the result on line 1b in Columns A and B, Form 44CT.

### Schedule 2 – Deductions From Inventory

#### Cigarette Deductions

**Roll-your-own** – For all cigarette deductions in lines 1 through 5, include the equivalent number of cigarettes from roll-your-own tobacco. To calculate the equivalent number of cigarettes from roll-your-own tobacco, divide total ounces by .09 and round up to the next whole number.

**Line 1 – Native American Cigarette Deductions.** For lines 1a through 1d, enter on the corresponding line the number of cigarettes sold for resale to Native American retailers located on the following reservations: Fort Berthold, Spirit Lake, Turtle Mountain, and the portion of the Lake Traverse Reservation located in North Dakota. For line 1e, enter the total from line 1 on Schedule 5, Standing Rock Cigarette and Tobacco Sales.

**Line 3a – Sales Outside of North Dakota.** For wholesalers with inventory located in North Dakota, enter the number of cigarettes sold outside of North Dakota.

**Line 3b – Sales to Military Base Exchanges.** Enter the number of cigarettes sold to a military base exchange located within North Dakota.

**Line 3c – Return of Unsalable Cigarette Products to Manufacturers.** Enter the number of unsalable cigarettes that were subject to state tax on the original sale, but were subsequently returned to the manufacturer for credit or refund. **Do NOT include sales on the Standing Rock Reservation.** Supporting documentation from the manufacturer must be maintained for all product returned for credit or refund.

**Line 3d – Cigarettes Donated to North Dakota Veterans Home or State Hospital.** Enter the number of cigarettes donated to the North Dakota Veterans Home or the State Hospital.

**Line 3e – Cigarettes Sold for Resale to Other Licensed Distributors.** Enter the number of cigarettes sold for resale to other licensed distributors located within North Dakota.

**Line 5 – Total Cigarette Deductions.** Enter the total of line 2 and line 4. Also enter the totals on line 1d in Columns A and B, Form 44CT.

#### Tobacco Product Deductions

**Tobacco Products:** Snuff, chewing tobacco, and plug tobacco are reported in ounces in Columns B and C. All other tobacco products are reported by the purchase price in Column A.

**Line 6a – Sales Outside of North Dakota.** For wholesalers with inventory within North Dakota, enter the purchase price or ounces of tobacco products other than cigarettes sold outside of North Dakota.

**Line 6b – Sales to Military Base Exchanges.** Enter the purchase price or ounces of tobacco products other than cigarettes sold to a military base exchange located within North Dakota.

**Line 6c – Tobacco Products Sold for Resale on the Standing Rock Reservation.** Enter the totals from line 7 on Schedule 5, Standing Rock Cigarette and Tobacco Sales.

**Line 6d – Tobacco Products Sold to Native American Retailers on all Other Reservations.** Enter the purchase price or ounces of tobacco products other than cigarettes sold for resale to Native American retailers located on the following reservations: Fort Berthold, Spirit Lake, Turtle Mountain, and the portion of the Lake Traverse Reservation located in North Dakota.

**Line 6e – Return of Unsalable Tobacco Products to Manufacturers.** Enter the purchase price or ounces of tobacco products other than cigarettes that have been subject to state tax, but were subsequently returned to the manufacturer for credit or refund. **Do NOT include sales on the Standing Rock Reservation.** Supporting documentation from the manufacturer must be maintained for all product returned for credit or refund.

# Cigarette And Tobacco Monthly Tax Return Instructions

SFN 23500 (1-2022), Page 10

**Line 6f – Tobacco Products Donated to North Dakota Veterans Home or State Hospital.** Enter the purchase price or ounces of tobacco products other than cigarettes donated to the North Dakota Veterans Home or the State Hospital.

**Line 6g – Tobacco Products Sold for Resale to Other Licensed Distributors.** Enter the purchase price or ounces of tobacco products other than cigarettes sold for resale to other licensed distributors located within North Dakota.

**Line 7 – Total Tobacco Product Deductions.** Enter the total of lines 6a through 6g. Also enter the totals on line 12 in Columns A, B and C, Form 44CT.

## Schedule 3 – Tobacco Products Imported or Acquired

Enter the wholesale purchase price of cigars and pipe tobacco or ounces of snuff, chewing tobacco and plug tobacco imported or acquired in North Dakota during the month. Use one line for each supplier. Each transaction during the month may be listed separately or all transactions for the month may be totaled and summarized by supplier.

If weight is not identified on packages of product taxed by weight, check the box indicating the weight is estimated. Estimated weights must be reported separately from packages with weights identified. Use multiple pages of Schedule 3 if needed and enter the totals on the final page of the schedule.

Also enter the totals from the final page of Schedule 3 in Columns A, B, and C on line 11, Form 44CT.

## Schedule 4 – Sales of Untaxed Cigarettes to Native American Retailers on Reservations

Enter the number of untaxed cigarettes for each sale of cigarettes to Native American retailers on the following Reservations: Fort Berthold, Spirit Lake, Turtle Mountain, and the portion of the Lake Traverse Reservation located in North Dakota. To calculate the equivalent number of cigarettes from roll-

your-own tobacco, divide total ounces by .09 and round up to the next whole number. Do not include sales of cigarettes on the Standing Rock Reservation in Schedule 4. For each sale, report the Name of the Reservation; date of sale; invoice number; name, address, city, zip code of the retailer; Current North Dakota tobacco license number issued by the Attorney General's Office; quantity of participating manufacturer cigarettes; and, quantity of non-participating manufacturer cigarettes. For non-participating manufacturer cigarettes, the NPM Brand column must be completed.

Total the quantity of PM and NPM cigarettes reported at the bottom of the schedule.

State retail tobacco licenses are valid from July 1 through June 30. A listing of current North Dakota tobacco licenses is available at [www.attorneygeneral.nd.gov](http://www.attorneygeneral.nd.gov).

## Schedule 5 – Standing Rock Cigarette and Tobacco Sales

Under an agreement between the State of North Dakota and the Standing Rock Sioux Tribe, the Tax Commissioner's Office is responsible for administering the Standing Rock Sioux Tribe's cigarette and tobacco taxes. Tribal taxes are identical to the state's taxes; however, sales of cigarette and tobacco products on the Standing Rock Reservation must be tracked separately from all other sales in North Dakota and reported on Schedule 5.

**Line 1 – Cigarettes Sold to Standing Rock Retailers.** Enter the quantity of cigarettes, including the equivalent number of cigarettes from roll-your-own tobacco, sold to retailers on the Standing Rock Reservation. Also enter the quantities on line 1, Schedule 2, Deductions from Inventory. To calculate the equivalent number of cigarettes from roll-your-own tobacco, divide total ounces by .09 and round up to the next whole number.

**Line 1a – Return of Unsalable Cigarette Products to the Manufacturer.** Enter the number of unsalable cigarettes originally sold on the Standing Rock Reservation, but later returned to the manufacturer for credit or refund. Supporting documentation from the manufacturer must be maintained for all product returned for credit or refund.

**Line 5 – Penalty and Interest.** If applicable, enter penalty and interest due. If you file your return or pay the tax due after the due date, penalty is 5% of the amount on Line 4 or \$5, whichever is greater. If you file or pay your return after the month it was due, interest is also due on the unpaid tax at a rate of 1% for each month or portion of a month after penalty applies.

**Line 6 – Standing Rock Cigarette Tax, Penalty and Interest Due.** Add lines 4 and 5 and enter here. Also enter on line 9, Form 44CT.

**Line 7 – Tobacco Products Sold to Standing Rock Retailers.** Enter the purchase price or ounces of tobacco products other than cigarettes sold to retailers on the Standing Rock Reservation. Also enter the quantities on line 6c, Schedule 2, Deductions from Inventory.

**Line 8 – Return of Unsalable Tobacco Products to Manufacturer.** Enter the purchase price or ounces of tobacco products other than cigarettes originally sold on the Standing Rock Reservation, but later returned to the manufacturer for credit or refund. Supporting documentation from the manufacturer must be maintained for all product returned for credit or refund.

**Line 11 – Tobacco Tax Due.** Multiply the taxable purchase price in Column A or taxable ounces in Columns B and C times the tax rate on line 10 and enter here.

**Line 13 – Penalty and Interest.** If applicable, enter penalty and interest due. If you file your return or pay the tax due after the due date, penalty is 5% of the amount on Line 12 or \$5, whichever is greater. If you file or pay your return after the month it was due, interest is also due on the unpaid tax at a rate of 1% for each month or portion of a month after penalty applies.

**Line 14 – Standing Rock Tobacco Tax, Penalty and Interest.** Add lines 12 and 13 and enter here. Also enter on line 19, Form 44CT.

### Electronic Filing and Payment

Options are available to file and pay electronically through Taxpayer Access Point (TAP). Please go to [www.tax.nd.gov/tap](http://www.tax.nd.gov/tap) for more information.