

Distributor Affidavit

Application for credit memo for damaged cigarette tax stamps.

Print or Type	Name	Minnesota Tax ID Number	
	Street		
	City	State	ZIP Code

Credit Requested	I, _____, hereby state I am an authorized agent of _____.		
	On the _____ day of _____ 20_____, I counted misapplied and/or damaged stamps as follows:		
		Number of cigarettes per pack	
		20s	25s
	Affixed to carton end flaps	_____	_____
	Additional stamps per pack	_____	_____
	Returned stamps	_____	_____
Partial stamps (which were restamped)	_____	_____	
Other _____	_____	_____	
Total credit requested	_____	_____	

I further state that only misapplied/damaged stamps were included in the above count, and that a credit memo has not been previously requested for the same stamps.

Notary Public	State of _____, county of _____.
	Subscribed and sworn to before me on this _____ day of _____ 20_____,
	at _____.
	_____ NOTARY PUBLIC

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

Instructions for Form CT109A

Complete this form, sign and notarize. Return it to our office to receive a credit memo for damaged or misapplied stamps.

Misapplied or damaged stamps

Damaged stamps include

- Stamps that did not adhere to the package,
- more than one stamp applied to a pack in error, or
- stamps returned to our office.

You can take a credit for the tax value of these stamps. Follow the instructions and take the credit for damaged stamps on line 7 of Form CT201 or Form CT401. In the month you are requesting the credit, report the gross stamp value on line 4 of your monthly Form CT201-R or Form CT401-R.

Questions? Need forms?

Website: www.taxes.state.mn.us.

Email: cigarette.tobacco@state.mn.us

Phone: 651-556-3035

Fax: 651-556-5236

This information is available in alternate formats.