

**Minnesota Distributors
Credit for Returned Cigarettes**

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)
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Enter number of cigarettes (not packs or cartons) returned to the manufacturer. Report cigarettes during month of return, not the month credit memo is received.

Credit for Non-Fee Brands

1	Credit Memo		RGA Manufacturer	A Other-state Stamped	B Unstamped
	Date	Number			
2					
3					
4					
5					
6					
7					
8					
9					
10	Total non-fee cigarettes (add lines 1 through 9)			10	

Enter on CT201-R, line 13A

Enter on CT201-R, line 14A

Credit for Fee Brands

11	Credit Memo		RGA Manufacturer	A Other-state Stamped	B Unstamped
	Date	Number			
12					
13					
14					
15					
16					
17					
18					
19					
20	Total fee cigarettes (add lines 11 through 19)			20	
21	Total other-state stamped cigarettes (add lines 10A and 20A)			21	
22	Total unstamped cigarettes (add lines 10B and 20B)				

Enter on CT201-R, line 13B, and on CT201-F, line 8

Enter on CT201-R, line 14B, and on CT201-F, line 9

Enter on CT201-R, line 13C

Enter on CT201-R, line 14C

* Returned Goods Authorization (RGA) number.