

**Minnesota Distributors
Cigarette Reconciliation**

Complete this schedule to reconcile stamps and cigarettes.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)
----------	---------	-------------------------	--------------------------

Stamps	1 Beginning stamp inventory (from CT201-R, line 6, of preceding month; if this is your first return, enter zero) 1 \$ _____
	2 a. Stamps purchased during the month (gross amount from invoices; do not add cost of stamps) 2a \$ _____
	b. Stamps on Minnesota stamped cigarettes received from other licensed Minnesota distributors 2b \$ _____
	Total stamps received (add lines 2a and 2b) 2 \$ _____
	3 Stamps available for use (add lines 1 and 2) 3 \$ _____
	4 Damaged stamps (credit requested on CT109A) 4 \$ _____
	5 Stamps used on little cigars (from CT201-LC, add lines 3 and 7) 5 \$ _____
6 Ending stamp inventory (from CT201-I, line 1) 6 \$ _____	
7 Total stamps used during the month (subtract lines 4, 5, and 6 from line 3) 7 \$ _____	

	A. Non-Fee Brands	B. Fee Brands	C. Total (A + B)
8 Beginning inventory (from CT201-R, line 15, of preceding month; if this is your first return, enter zero) 8	_____	_____	_____
9 Unstamped cigarettes received during the month (from CT201-A, lines 19A, 19B and 20) 9	_____	_____	_____
10 Minnesota stamped cigarettes received during the month (from CT201-S, lines 19A, 19B and 20) 10	_____	_____	_____
11 Total cigarettes received (add lines 9 and 10) 11	_____	_____	_____
12 Total cigarettes available (add lines 8 and 11) 12	_____	_____	_____
13 Cigarettes sold out-of-state (from CT201-C, lines 19A, 19B and 19C) 13	_____	_____	_____
14 Other-state stamped cigarettes returned to manufacturer (from CT201-B, lines 10A, 20A and 21) 14	_____	_____	_____
15 Unstamped cigarettes returned to manufacturer (from CT201-B, lines 10B, 20B and 22) 15	_____	_____	_____
16 Ending inventory (from worksheet below) 16	_____	_____	_____
17 Subtract lines 13, 14, 15 and 16 from line 12 17	_____	_____	_____

Short/ Over	18 Multiply line 17C by 0.18070 18 \$ _____
	19 <input type="checkbox"/> Short. Line 18 is more than line 7 19 \$ _____ <input type="checkbox"/> Over. Line 7 is more than line 18 \$ _____

Worksheet for Line 15

Column A (Non-Fee Brands)

1. Amount from CT201-I, line 2a _____
2. Amount from CT201-I, line 3a _____
3. Amount from CT201-I, line 4a _____
4. Amount from CT201-I, line 5a _____
5. Amount from CT201-I, line 6a _____
6. Amount from CT201-I, line 7a _____
7. **Total** (add steps 1 through 6) _____

Enter this amount on line 16A above.

Column B (Fee Brands)

8. Amount from CT201-I, line 2b _____
9. Amount from CT201-I, line 3b _____
10. Amount from CT201-I, line 4b _____
11. Amount from CT201-I, line 5b _____
12. Amount from CT201-I, line 6b _____
13. Amount from CT201-I, line 7b _____
14. **Total** (add steps 8 through 13) _____

Enter this amount on line 16B above.