

**Minnesota Distributors
Cigarette Reconciliation**

Complete this schedule to reconcile stamps and cigarettes.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)
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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 0.18140	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)

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

Enter this amount on line 16A above.

Column B (Fee Brands)

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

Enter this amount on line 16B above.