

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

	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) . . . . .	<b>8</b> _____	_____	_____
9 Unstamped cigarettes received during the month (from CT201-A, lines 19A, 19B and 20) . . . . .	<b>9</b> _____	_____	_____
10 Minnesota stamped cigarettes received during the month (from CT201-S, lines 19A, 19B and 20) . . . . .	<b>10</b> _____	_____	_____
11 Total cigarettes received (add lines 9 and 10) . . . . .	<b>11</b> _____	_____	_____
12 Total cigarettes available (add lines 8 and 11) . . . . .	<b>12</b> _____	_____	_____
13 Cigarettes sold out-of-state (from CT201-C, lines 19A, 19B and 19C) . . . . .	<b>13</b> _____	_____	_____
14 Other-state stamped cigarettes returned to manufacturer (from CT201-B, lines 10A, 20A and 21) . . . . .	<b>14</b> _____	_____	_____
15 Unstamped cigarettes returned to manufacturer (from CT201-B, lines 10B, 20B and 22) . . . . .	<b>15</b> _____	_____	_____
16 Ending inventory (from worksheet below) . . . . .	<b>16</b> _____	_____	_____
17 Subtract lines 13, 14, 15 and 16 from line 12 . . . . .	<b>17</b> _____	_____	_____

<b>Short/Over</b>	18 Multiply line 17C by 0.1825 . . . . .	<b>18</b>	\$ _____
	19 <input type="checkbox"/> <b>Short.</b> Line 18 is more than line 7 . . . . .	<b>19</b>	\$ _____
	<input type="checkbox"/> <b>Over.</b> 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.