

**Nonresident 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**

	Credit Memo Date	Credit Memo Number	RGA Number*	Manufacturer	Minnesota Stamped
1					
2					
3					
4					
5					
6					
7					
8					
9					
<b>10</b>	<b>Total non-fee cigarettes (add lines 1 through 9)</b>			<b>10</b>	
<b>11</b>	<b>Value of non-fee cigarettes (multiply line 10 by 0.1825 [mill rate])</b>			<b>11</b>	\$ <input type="text"/>

Enter on CT401-R, line 9B

**Credit for Fee Brands**

	Credit Memo Date	Credit Memo Number	RGA Number*	Manufacturer	Minnesota Stamped
12					
13					
14					
15					
16					
17					
18					
19					
20					
<b>21</b>	<b>Total fee cigarettes (add lines 12 through 20)</b>			<b>21</b>	
<b>22</b>	<b>Value of fee cigarettes (multiply line 21 by 0.1825 [mill rate])</b>			<b>22</b>	\$ <input type="text"/>

Enter on CT401-R, line 9C

**23 Total number of Minnesota stamped cigarettes (add lines 10 and 21)** **23**

**24 Total value of Minnesota stamped cigarettes (add lines 11 and 22)** **24** \$

Enter on CT401-R, line 9D

\* Returned Goods Authorization (RGA) number.