

**Minnesota Distributors  
Cigarette Reconciliation**

Complete this schedule to reconcile stamps and cigarettes.

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

|   |  |           |          |
|---|--|-----------|----------|
| <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/<br/>Over</b> | 18 Multiply line 17C by 0.18365 . . . . .                                       | <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.