

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

Enter on CT401-R, line 9B

Credit for Fee Brands

Credit Memo		RG A	Manufacturer	Minnesota Stamped
Date	Number	Number*		
12				
13				
14				
15				
16				
17				
18				
19				
20				
21	Total fee cigarettes (add lines 12 through 20)			21
22	Value of fee cigarettes (multiply line 21 by 0.18365 [mill rate])			22
				\$ <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.