



**Minnesota Distributors
CT201-B, 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	Number	Number*	RGA Manufacturer	A Other-state Stamped	B Unstamped	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10	Total non-fee cigarettes (add lines 1 through 9)				10		

Enter on CT201-R, line 13A

Enter on CT201-R, line 14A

Credit for Fee Brands

Credit Memo	Date	Number	Number*	RGA Manufacturer	A Other-state Stamped	B Unstamped	
11							
12							
13							
14							
15							
16							
17							
18							
19							
20	Total fee cigarettes (add lines 11 through 19)				20		
21	Total other-state stamped cigarettes (add lines 10A and 20A)				21		
22	Total unstamped cigarettes (add lines 10B and 20B)						

Enter on CT201-R, line 13B, and on CT201-F, line 8

Enter on CT201-R, line 14B, and on CT201-F, line 9

Enter on CT201-R, line 13C

Enter on CT201-R, line 14C

* Returned Goods Authorization (RGA) number.