DEPARTMENT OF REVENUE

Attachment #2

Page_____ of _____

Nonresident Distributors

CT401-B, Credit for Returned Cigarettes

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

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					

10 **Total non-fee cigarettes** *(add lines 1 through 9)* **10**

11 **Value of non-fee cigarettes** *(multiply line 10 by 0.19400 [mill rate])* . . . . . **11** $

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					

21 **Total fee cigarettes** *(add lines 12 through 20)* **21**

22 **Value of fee cigarettes** *(multiply line 21 by 0.19400 [mill rate])* . . . . . **22** $

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.*