



Nonresident Distributors CT401-R, Cigarette Reconciliation

Attachment #1

Complete this schedule to reconcile stamps and cigarettes.

Licensee	Address	Minnesota Tax ID Number	Period of Return (mo/yr)
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Stamps	1 Beginning stamp inventory (from CT401-R, line 6, of preceding month; if this is your first return, enter zero)	1	\$ _____
	2 a. Minnesota tax stamps purchased during the month (gross amount from invoices; do not add cost of stamps)	a	\$ _____
	b. Minnesota tax stamps on cigarettes purchased pre-stamped from licensed Minnesota distributors	b	\$ _____
	Total stamps purchased (add lines 2a and 2b)	2	\$ _____
	3 Stamps available for use (add lines 1 and 2)	3	\$ _____
	4 Damaged stamps (credit requested on CT109A)	4	\$ _____
5 Stamps used on little cigars (from CT401-LC, add lines 3 and 7)	5	\$ _____	
6 Ending stamp inventory (from CT401-I, line 1)	6	\$ _____	

	A Stamps	B Non-Fee Brands	C Fee Brands	D Total (A + B + C)
7 Total stamps used during the month (subtract lines 4, 5, and 6 from line 3)	7 \$ _____	_____	_____	_____
8 Beginning inventory of Minnesota stamped cigarettes (from CT401-R, line 10B, C and D of preceding month)	8 _____	\$ _____	_____	_____
9 Minnesota stamped cigarettes available for sale (add lines 7 and 8, Columns A, B, C only ; then add line 9 amounts and enter total in Column D)	9 \$ _____	_____	_____	_____
10 Minnesota stamped cigarettes returned to manufacturer (from CT401-B, lines 11, 22 and 24)	10 _____	\$ _____	_____	_____
11 Ending inventory of Minnesota stamped cigarettes (from CT401-I, lines 6, 7 and 8)	11 _____	\$ _____	_____	_____
12 Minnesota cigarettes to be accounted for (subtract lines 10 and 11 from line 9)	12 \$ _____	_____	_____	_____
13 Number of cigarettes sold in Minnesota (from CT401-C, line 19A, B and C)	13 _____	Qty _____	_____	_____
14 Value of cigarettes sold in Minnesota (multiply line 13D by 0.19400)	14			\$ _____

Short/ Over	15 <input type="checkbox"/> Short. Line 14 is more than line 12D	15	\$ _____
	<input type="checkbox"/> Over. Line 12D is more than line 14		\$ _____