



Minnesota Distributors

CT201-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 CT201-R, line 6, of preceding month; if this is your first return, enter zero)	1	\$	_____	
	2	a. Stamps purchased during the month (gross amount from invoices; do not add cost of stamps)	2a	\$	_____	
		b. Stamps on Minnesota stamped cigarettes received from other licensed Minnesota distributors	2b	\$	_____	
		Total stamps received (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 CT201-LC, add lines 3 and 7)	5	\$	_____	
	6	Ending stamp inventory (from CT201-I, line 1)	6	\$	_____	
	7	Total stamps used during the month (subtract lines 4, 5, and 6 from line 3)	7	\$	_____	
Unstamped and Other-State Stamped Cigarettes			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)	8	_____	_____	_____
	9	Unstamped cigarettes received during the month (from CT201-A, lines 19A, 19B and 20)	9	_____	_____	_____
	10	Minnesota stamped cigarettes received during the month (from CT201-S, lines 19A, 19B and 20)	10	_____	_____	_____
	11	Total cigarettes received (add lines 9 and 10)	11	_____	_____	_____
	12	Total cigarettes available (add lines 8 and 11)	12	_____	_____	_____
	13	Cigarettes sold out-of-state (from CT201-C, lines 19A, 19B and 19C)	13	_____	_____	_____
	14	Other-state stamped cigarettes returned to manufacturer (from CT201-B, lines 10A, 20A and 21)	14	_____	_____	_____
	15	Unstamped cigarettes returned to manufacturer (from CT201-B, lines 10B, 20B and 22)	15	_____	_____	_____
	16	Ending inventory (from worksheet below)	16	_____	_____	_____
	17	Subtract lines 13, 14, 15 and 16 from line 12	17	_____	_____	_____
Short/ Over	18	Multiply line 17C by 0.18515	18	\$	_____	
	19	☐ Short. Line 18 is more than line 7	19	\$	_____	
		☐ Over. 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.