



**Nonresident Distributors
CT401-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

1	Credit Memo Date	Number	RGA Number*	Manufacturer	Minnesota Stamped
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 0.18515 [mill rate])				11

\$	
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Enter on CT401-R, line 9B

Credit for Fee Brands

12	Credit Memo Date	Number	RGA Number*	Manufacturer	Minnesota Stamped
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 0.18515 [mill rate])				22

\$	
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Enter on CT401-R, line 9C

23	Total number of Minnesota stamped cigarettes (add lines 10 and 21)	23	
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24	Total value of Minnesota stamped cigarettes (add lines 11 and 22)	24	\$
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Enter on CT401-R, line 9D

* Returned Goods Authorization (RGA) number.