



# 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) |
|----------|---------|-------------------------|--------------------------|

|               |   |                                                                                                                |   |    |  |
|---------------|---|----------------------------------------------------------------------------------------------------------------|---|----|--|
| <b>Stamps</b> | 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 | \$ |  |

|                   |    |                                                                                                                                                        |                               |                           |                                  |
|-------------------|----|--------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------|---------------------------|----------------------------------|
| <b>Cigarettes</b> |    | <b>A</b><br>Stamps                                                                                                                                     | <b>B</b><br>Non-Fee<br>Brands | <b>C</b><br>Fee<br>Brands | <b>D</b><br>Total<br>(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, <b>Columns A, B, C only</b> ; 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 0.18515)                                                                                   | 14                            | \$                        |                                  |

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