



**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**

Date	Credit Memo Number	RGA Number*	Manufacturer	Minnesota Stamped
1				
2				
3				
4				
5				
6				
7				
8				
9				
<b>10</b>	<b>Total non-fee cigarettes (add lines 1 through 9) .....</b>			<b>10</b>
<b>11</b>	<b>Value of non-fee cigarettes (multiply line 10 by 0.1866 [mill rate]) .....</b>			<b>11</b>

\$	
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Enter on CT401-R, line 9B

**Credit for Fee Brands**

Date	Credit Memo Number	RGA Number*	Manufacturer	Minnesota Stamped
12				
13				
14				
15				
16				
17				
18				
19				
20				
<b>21</b>	<b>Total fee cigarettes (add lines 12 through 20) .....</b>			<b>21</b>
<b>22</b>	<b>Value of fee cigarettes (multiply line 21 by 0.1866 [mill rate]) .....</b>			<b>22</b>

\$	
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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.