

Form CT-30

Cigarette Tax Refund Claim

Stamps Affixed to Packages

DRS USE ONLY	
▶ Date Received ____/____/____	
▶ CT Tax Registration Number	
▶ FEIN	

Distributor's Name *(Type or print)* _____

Distributor's Address _____

	(A) Number of Packs	(B) Brand Name	(C) Stamp Denomination	(D) Stamp Color	(E) Gross Value Stamps (Multiply A by C)
1.					\$
2.					\$
3.					\$
4.					\$
5.					\$
			6. Add Lines 1 through 5		▶ \$
			7. Subtract discount 1%		▶ \$
			8. Net refund due (Line 6 minus Line 7)		▶ \$

Part 1 Distributor's Affidavit

Reason for Return _____

Sign This Before A Notary Public
 I, being a person over eighteen years of age and being duly sworn, depose and say:
 1. If I am not the distributor named above, I have been authorized by that distributor to execute this cigarette tax refund claim on behalf of that distributor.
 2. I have examined this cigarette tax refund claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Print Name _____ Title _____

State of _____ County of _____

On _____, 20____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument and acknowledged that _____ executed the same for the purpose described.

In witness whereof I hereunto set my hand. _____
 Signature

My commission expires on _____, 20 ____ . (Notary Public: affix seal here)

Part 2 Manufacturer's Affidavit

Name of Manufacturer _____

The cigarettes listed below, to which Connecticut cigarette tax stamps or decals were affixed and were received from _____ on _____, 20____.

	(A) Number of Packs	(B) Brand Name	(C) Stamp Denomination	(D) Stamp Color	(E) Gross Value Stamps (Multiply A by C)
1.					\$
2.					\$
3.					\$
4.					\$
5.					\$

Sign This Before A Notary Public
 I, being a person over eighteen years of age and being duly sworn, depose and say:
 1. If I am not the manufacturer named above, I have been authorized by that manufacturer to execute this affidavit on behalf of that manufacturer;
 2. The manufacturer named above will not reship these cigarettes into Connecticut; **and**
 3. I have examined this cigarette tax refund claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature _____ Print Name _____ Title _____

State of _____ County of _____

On _____, 20____, before me, the undersigned officer, personally appeared _____, known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument and acknowledged that _____ executed the same for the purpose described.

In witness whereof I hereunto set my hand. _____
 Signature

My commission expires on _____, 20 ____ . (Notary Public: affix seal here)

Part 3 For DRS Use Only

I have audited the reports of the distributor named above, and find that a credit memorandum dated _____ in the amount of \$ _____ was issued by the manufacturer named above to the distributor.

Signature of Revenue Examiner

Credit Approved by:
Audit Supervisor - Excise Taxes Unit

Cigarette Tax Stamp Refund Instructions

General Instructions

Conn. Gen. Stat. §12-300 and Conn. Agencies Regs. §12-313-4a require a licensed cigarette distributor to complete Part 1. Once completed and notarized, the licensed cigarette distributor must forward **Form CT-30** to the manufacturer, who, as required by Conn. Gen. Stat §12-300 and Conn. Agencies Regs. §12-313-4a, must complete Part 2 and return it to the distributor. The Department of Revenue Services (DRS) will not issue a refund unless both Part 1 and Part 2 are properly completed.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your motor vehicle fuels tax refund claim. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the total to enter on a line, include cents and round off only the total.

Example: Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

Part 1: Distributor's Affidavit

The distributor must complete Part 1 of **Form CT-30** and sign it before a notary public.

Part 2: Manufacturer's Affidavit

The manufacturer must complete Part 2 of **Form CT-30** and sign it before a notary public.

Part 3: DRS Use Only

DRS completes this section.

Additional Information

If you need additional information or assistance, please call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:00 a.m. to 5:00 p.m. Forms may be downloaded from our Web site at www.ct.gov/DRS