

# DRAFT 10-8-2024

Department of Revenue Services  
 State of Connecticut  
 (New 8/24)

**Schedule A-1**  
**ELECTRONIC CIGARETTE LIQUID**  
**\$0.40 PER MILLILITER (ml)**

Use this form to report **first sales** of untaxed electronic cigarette liquid contained within (1) manufacturer-prefilled cartridges and pods, and (2) manufacturer-prefilled disposable, one-time use electronic cigarettes.

Non-resident electronic cigarette wholesalers must report Connecticut sales invoices. Resident electronic cigarette wholesalers must report purchase invoices. For more information on product classification, refer to *Special Notice 2019(7), Electronic Cigarette Products Tax*.

For period ending (MM/DD/YYYY)	Due date (MM/DD/YYYY)	Connecticut Tax Registration Number
Taxpayer Name		Federal Employer Identification Number
Address (number and street), apartment number, PO Box		
City or town	State	ZIP code

Each item per invoice must be listed individually.  
 Enter the total of *Schedule A-1* on Form ECIG-351, *Electronic Cigarette Products Tax Return*, Line 1.  
 Upload Schedule A-1 as an attachment when submitting Form ECIG-351.

Follow the format in the example below.

Example:

Invoice Date	Invoice Number	Customer	Total Invoice Amount	Product Description	Quantity	Units Per Pack	ml Per Unit	Total ml Sold
1/1/2024	93028544	ABC Manufacturer	\$ 4,580.00	ABC Capsules	4	2	1.5	4 x 2 x 1.5 = 12 ml

Invoice Date	Invoice Number	Customer	Total Invoice Amount	Product Description	Quantity	Units Per Pack	ml Per Unit	Total ml Sold
Enter this amount on Form ECIG-351, Line 1.							<b>Total</b>	