



Form CT-15

Connecticut Monthly Tax Stamp and Cigarette Report - Resident Distributor

(Rev. 01/17)

Resident distributors must complete and file this form with the Department of Revenue Services (DRS) not later than the 25th day of the month following the month for which the report is made. Send the original to DRS and keep a copy for your records.

Report for the month ending ▶	<input type="text" value="- -"/>	Due on or before:	<input type="text" value="- -"/>
	<small>M M - D D - Y Y Y Y</small>		<small>M M - D D - Y Y Y Y</small>
Name	<input type="text"/>		Connecticut Tax Registration Number
Street address	<input type="text"/>		<input type="text" value="-"/>
City/town	State	Zip Code	FEIN
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value

Deductions	1. Inventory on hand on the first day of the month covered by this report	1. ▶	<input type="text"/>	.00
	2. Enter total purchases actually received during the month. Total should agree with Form CT-39, Record of Cigarette Stamps Purchased Resident Distributors , which must accompany this report.	2. ▶	<input type="text"/>	.00
	3. Total available unaffixed decals and stamps: Add Line 1 and Line 2.	3. ▶	<input type="text"/>	.00
	4. Closing inventory: Total should agree with Form CT-31, Cigarette and Unaffixed Stamp Inventory Report for Resident Distributors , which must accompany this report.	4. ▶	<input type="text"/>	.00
	5. Total affixed decals and stamps: Subtract Line 4 from Line 3. The total should equal value of decals and stamps applied during this month.	5. ▶	<input type="text"/>	.00
	6. Restamping credit: Total face value of decals or stamps affixed in presence of a revenue examiner during the month to correct unacceptable indicia and entered by the examiner on Form O-252, Order Form for Connecticut Cigarette Tax Stamps . No credit for restamping is allowed unless this line is completed.	6. ▶	<input type="text"/>	.00
	7. All other deductions. Example: decals or stamps returned to DRS for credit.	7. ▶	<input type="text"/>	.00
	8. Total deductions: Add Line 6 and Line 7.	8. ▶	<input type="text"/>	.00
	9. Decals and stamps applied to unstamped cigarettes: Subtract Line 8 from Line 5.	9. ▶	<input type="text"/>	.00

Form CT-15 Filing Instructions

Forms CT-15 and **Schedule H, Cigarette Packages Stamped During the Month**, **must** be filed with the appropriate forms and schedules attached.

Resident Distributor Forms and Schedules:

- **Form CT-19, Schedule A, Record of Unstamped Cigarettes Manufactured, Purchased, or Otherwise Acquired;**
- **Form CT-23, Schedule B, Shipments of Unstamped Cigarettes Made to Agencies of the Federal or Connecticut State Government;**
- **Form CT-24, Schedule D, Unstamped Cigarettes Transferred to Another Distributor Within Connecticut;**
- **Form CT-25, Schedule C, Sales and Transfers of Unstamped Cigarettes Outside of Connecticut;**

- **Form CT-31, Cigarette and Unaffixed Stamp Inventory Report for Resident Distributors; or**
- **Form CT-38, Record of Cigarette Stamps Purchased by Distributors.**

Visit the DRS website at www.ct.gov/DRS to download and print these forms. Select *Forms; Business; Current year or Prior years (under Excise Tax Forms)*; and *Cigarette*, to locate forms and schedules you need.

If you need additional information, call the DRS Audit Division, Excise Taxes Subdivision at 860-541-3224, Monday through Friday, 8:30 a.m. to 4:30 p.m.

Mail Form CT-15 and the appropriate forms and schedules to:

Department of Revenue Services
PO Box 5031
Hartford CT 06102-5031

Report of Unstamped Cigarettes, continues on Page 2.

To complete Form CT-15, sign this report in the Declaration section on Page 2.



CT Tax Registration Number

Input field for CT Tax Registration Number

Report of Unstamped Cigarettes

Number of cigarettes, not packages, including cigarettes bearing stamps of other states.

10. Beginning inventory: This should be the same figure with which you closed the previous month.	10. ▶	<input type="text"/>	.00
11. Total cigarettes purchased or otherwise acquired: Total should agree with Form CT-19, Schedule A, which must accompany this report.	11. ▶	<input type="text"/>	.00
12. Total available cigarettes: Add Line 10 and Line 11.	12. ▶	<input type="text"/>	.00
13. Closing inventory for this month: Total should agree with Form CT-31, which must accompany this report.	13. ▶	<input type="text"/>	.00
14. Unstamped cigarettes to be accounted for: Subtract Line 13 from Line 12.	14. ▶	<input type="text"/>	.00
15. Sales to agencies of U.S. and Connecticut: Total should agree with Form CT-23, Schedule B, which must accompany this report.	15. ▶	<input type="text"/>	.00
16. Sales and transfers outside Connecticut: Total should agree with Form CT-25, Schedule C, which must accompany this report.	16. ▶	<input type="text"/>	.00
17. Sales and transfers to licensed distributors: Total should agree with Form CT-24, Schedule D, which must accompany this report.	17. ▶	<input type="text"/>	.00
18. Unstamped cigarettes stamped by you: Line 9 divided by the tax rate per cigarette (\$.195).	18. ▶	<input type="text"/>	.00
19. Other - Explain <input type="text"/>	19. ▶	<input type="text"/>	.00
20. Unstamped cigarettes to be accounted for: Add Lines 15 through 19.	20. ▶	<input type="text"/>	.00
21. Unstamped cigarettes not accounted for: Subtract Line 20 from Line 14.	21. ▶	<input type="text"/>	.00
22. Penalty for late filing is \$50 - Payment must accompany this report.	22. ▶	<input type="text"/>	.00

Accounting for Stamped Cigarettes

Make check payable to **Commissioner of Revenue Services**. DRS may submit your check to your bank electronically.

Declaration: I declare under penalty of law that I have examined this return (including any accompanying schedules and statements) and, to the best of my knowledge and belief, it is true, complete, and correct. I understand the penalty for willfully delivering a false return or document to DRS is a fine of not more than \$5,000, imprisonment for not more than five years, or both. The declaration of a paid preparer other than the taxpayer is based on all information of which the preparer has any knowledge.

Taxpayer's signature Title Date

Taxpayer's email

Paid preparer's signature Paid preparer's name Paid preparer's SSN Date

Paid preparer's address Preparer's telephone

Sign Here
Keep a copy for your records.