

Department of Revenue Services
 Excise Taxes Unit
 450 Columbus Blvd Ste 1
 Hartford CT 06103-1837
 (Rev. 02/17)

Form S & BT

Alcoholic Beverages Tax

Payment of Taxes Due on
 the Importation of Alcoholic Beverages

For DRS use only

▶	Date Received
▶	<input type="checkbox"/> Check here if BT-100 is attached.
▶	<input type="checkbox"/> Check here if BT-101 is attached.

Purpose: Use this form to report and pay Connecticut use tax and Connecticut alcoholic beverages tax on alcoholic beverages you have brought into Connecticut that you purchased or were given outside of Connecticut or on alcoholic beverages that you are having shipped into Connecticut. For more information on the importation of alcoholic beverages into Connecticut, see **Informational Publication 2017(17), Bringing or Importing Alcoholic Beverages into Connecticut.**

Name _____ Social Security Number ▶ _____

Address _____
Number and street Telephone number

City/Town State ZIP code

Date of birth _____ You must be 21 years of age or older to bring or import alcoholic beverages into Connecticut.

You must complete **Schedule A** on the reverse side of this form in order to compute the total amount of tax due.

A Type of Alcoholic Beverage	B No. of Gallons	C Tax Rate	D Alcoholic Beverage Tax	E Purchase Price
1. Beer and malt beverages	▶	X \$.24	▶ \$	▶ \$
2. Distilled liquor	▶	X \$5.40	▶ \$	▶ \$
3. Still wines not in excess of 21%	▶	X \$.72	▶ \$	▶ \$
4. Still wines over 21% & sparkling wines	▶	X \$1.80	▶ \$	▶ \$
5. Liquor cooler not over 7% alcohol	▶	X \$2.46	▶ \$	▶ \$
6. Totals			▶ \$	▶ \$
7. Amount subject to use tax: Add totals from Line 6, Column D and Column E.				▶ \$
8. Use tax: Multiply the amount entered in Column E, Line 7, by 6.35% (.0635).				▶ \$
9. Sales or use tax paid to other jurisdictions, if any: Enter total from Schedule A, Column E.				▶ \$
10. Use tax due: Subtract Line 9 from Line 8. If less than zero, enter "0."				▶ \$
11. Total Amount Due: Add Line 10 and the amount entered in Line 6, Column D.				▶ \$

If you need additional information or assistance regarding the alcoholic beverages tax, see **Informational Publication 2017(17)** or call the Excise Taxes Unit at 860-541-3224, Monday through Friday, 8:30 a.m. to 4:30 p.m.

Make certified check payable to **Commissioner of Revenue Services**.

Mail to: Department of Revenue Services, State of Connecticut, Excise Taxes Unit, 450 Columbus Blvd Ste 1, Hartford CT 06103-1837

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 to the Department of Revenue Services (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 signature	Title	Date
Print taxpayer name	Telephone number	Taxpayer SSN
Paid preparer signature	Preparer's address	Preparer's SSN or PTIN

For DRS Use Only

Reviewed by: _____ Approved: _____

General Instructions

Use this form to report and pay Connecticut use tax and Connecticut alcoholic beverage tax on alcoholic beverages you:

- Brought into Connecticut that you purchased or were given outside of Connecticut; or
- Are having shipped into Connecticut that you purchased or were given outside of Connecticut.

For more information on the importation of alcoholic beverages into Connecticut, see **Informational Publication 2017(17), Bringing or Importing Alcoholic Beverages Into Connecticut**. You must complete this form and file it with the Department of Revenue Services (DRS) at the address on the front, together with either **Form BT-100, Application for Permission to Import Alcoholic Beverages From Within the United States for Personal Consumption**, or **Form BT-101, Application for Permission to Import Alcoholic Beverages From Outside the United States for Personal Consumption**, to import alcoholic beverages into Connecticut.

Instructions for Completing Form S&BT

- You must complete **Schedule A** (below) first in order to complete the total amount of tax due on the front of this form.
- On the front of this form, Lines 1 through 5, Column E, enter the amount you paid for the untaxed alcoholic beverages including shipping and handling charges.
- If you paid sales or use tax to another jurisdiction on your purchase of untaxed alcoholic beverages, enter on Line 8 on the front of this form the amount of sales or use tax paid to the other jurisdiction as long as the invoice or slip shows the amount of tax paid to the other jurisdiction.
- You must attach an original or a photocopy of the invoice or numbered slip issued at the time of purchase to this form.

Schedule A

A Quantity	B Description of Alcoholic Beverage Imported Enter brand name and type.	C Date of Purchase	D Purchase Price Include shipping and handling charges.	E Sales or Use Tax Paid Enter amount and jurisdiction to which paid.
Total: This amount should agree with Line 6, Column E, on the front of this form.			\$	
Total: Enter this amount in Line 9, Column E, on the front of this form.				\$