

## Form CT-15

### Monthly Tax Stamp and Cigarette Report Resident Distributor

Distributors located within Connecticut 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.

Name of Distributor	Report Covering ( <i>Month and year</i> )
Number and Street	Distributor's License Number
Town or City, State, ZIP Code	Connecticut Tax Registration Number

<b>Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value</b>			
	1. Beginning inventory (On hand at beginning of the month covered by this report)	1.	\$
	2. Add: Purchases actually received by you during the month (From <b>Form CT-39</b> , which must accompany this report.)	2.	\$
	3. Total available unaffixed decals and stamps (Add Line 1 and Line 2)	3.	\$
	4. Closing inventory (From <b>Form CT-31</b> , which must accompany this report)	4.	\$
	5. Unaffixed decals and stamps to be accounted for (Subtract Line 4 from Line 3) Should equal value of decals and stamps applied during month.	5.	\$
<b>Deduct</b>	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 in your stamp purchase record book. <i>No credit for restamping is allowed unless this line is completed.</i> )	6.	\$
	7. All other deductions (Example: decals or stamps returned to DRS for credit)	7.	\$
	8. Total deductions (Add Line 6 and Line 7)	8.	\$
	9. Decals and stamps applied to unstamped cigarettes (Subtract Line 8 from Line 5)	9.	\$

<b>Report of Unstamped Cigarettes</b> ( <i>Number of cigarettes, not packages, includes cigarettes bearing stamps of other states.</i> )			
	10. Beginning inventory (This should be the same figure with which you closed the previous month.)	10.	
	11. Add: Purchased or otherwise acquired (From <b>Form CT-19, Schedule A</b> , which must accompany this report)	11.	
	12. Total available cigarettes (Add Line 10 and Line 11)	12.	
	13. Subtract: Closing inventory (From <b>Form CT-31</b> , which must accompany this report)	13.	
	14. Unstamped cigarettes to be accounted for (Subtract Line 13 from Line 12)	14.	
<b>Accounting for Unstamped Cigarettes</b>	15. Sales to agencies of U.S. and Connecticut (From <b>Form CT-23, Schedule B</b> , which must accompany this report)	15.	
	16. Sales and transfers outside Connecticut (From <b>Form CT-25, Schedule C</b> , which must accompany this report)	16.	
	17. Sales and transfers to licensed distributors. (From <b>Form CT-24, Schedule D</b> , which must accompany this report)	17.	
	18. Unstamped cigarettes stamped by you. (Line 9 divided by the tax rate per cigarette (\$.0755))	18.	
	19. Other	19.	
	20. Unstamped cigarettes to be accounted for (Add Lines 15 through 19)	20.	
	21. Unstamped cigarettes not accounted for. (Any difference between Lines 14 and 20)	21.	
	22. Penalty for late filing (\$50 - Payment must accompany this report.)	22.	\$

**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 that the penalty for willfully delivering a false return to DRS is a fine of not more than \$5,000, or 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.

Authorized Signature	Title	Date
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