

# Form CT-15

## Monthly Tax Stamp and Cigarette Report Resident Distributor

▶	Report for the month ending
▶	CT Tax Registration Number
▶	FEIN
▶	Due on or before

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.

### Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value

	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, Record of Cigarette Stamps Purchased Resident Distributor</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, Cigarette and Unaffixed Stamp Inventory Report for Resident Distributors</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.	\$

### Report of Unstamped Cigarettes (Number of cigarettes, not packages, includes cigarettes bearing stamps of other states.)

	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 (Line 20 minus Line 14) ▶	21.	
	22. Penalty for late filing (\$50 - Payment must accompany this report.) ▶	22.	\$

DRS may submit your check to your bank electronically.

**Declaration:** I declare under penalty of law that I have examined this declaration (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, 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.

Taxpayer Signature	Title	Date
Paid Preparer Signature	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN

## Instructions for Filing Form CT-15

The forms that were mailed to you, CT-15 and **Schedule H**, *Cigarette Packages Stamped During the Month*, must be filed with the appropriate forms and schedules attached:

- **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-39**, *Record of Cigarette Stamps Purchased Resident Distributor*.

You can obtain these forms from the DRS Web site at [www.ct.gov/DRS](http://www.ct.gov/DRS)

Once you have logged onto the DRS Web site, click on *Cigarette & Tobacco Products Taxes* just above the *Quick Links* on the left side of the screen. When the *Cigarette & Tobacco Products Taxes* page appears, click on *Cigarette Tax Returns and Schedules*. Choose the supporting forms and schedules you need from this page. If you need additional information, call DRS Excise Unit, 860-541-3224.

Mail Form CT-15 and supplemental forms and schedules to:

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