

# Form CT-15A

## Monthly Tax Stamp and Cigarette Report Nonresident Distributor

Report for the month ending ▶
Connecticut Tax Registration Number ▶
Federal Employer Identification Number (FEIN) ▶
Due on or before

Nonresident 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.

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

1. Inventory on hand on the first day of the month covered by this report ▶	1.	\$	
2. Enter the total of all purchases actually received during the month. Total should agree with <b>Form CT-38, Record of Cigarette Stamps Purchased Nonresident Distributor</b> , which must accompany this report. ▶	2.	\$	
3. Total of available unaffixed decals and stamps: Add Line 1 and Line 2. ▶	3.	\$	
4. Closing inventory: Total should agree with <b>Form CT-31A, Cigarette and Unaffixed Stamp Inventory Report for Nonresident Distributors</b> , which must accompany this report. ▶	4.	\$	
5. Total of affixed decals and stamps: Subtract Line 4 from Line 3. The total should equal value of decals and stamps applied during this 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 on <b>Form O-252, Order Form for Connecticut Cigarette Tax Stamps</b> . No credit for restamping is allowed unless this line is completed. ▶	6.	\$
	7. All other deductions. (Example: decals or stamps returned to DRS for credit) ▶	7.	\$
	8. Total of all 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 Stamped Cigarettes: Number of cigarettes (not packages), but not including cigarettes bearing stamps of other states.

10. Beginning inventory: Cigarettes bearing Connecticut decals or stamps. This should be the same figure with which you closed the previous month. ▶	10.		
11. Unstamped cigarettes stamped by you: Should equal Line 9 divided by the tax rate per cigarette (\$.10). ▶	11.		
12. Cigarettes purchased with Connecticut decals or stamps already affixed. Total should agree with <b>Form CT-19A, Schedule A-1</b> , which must accompany this report. ▶	12.		
13. Total of available cigarettes bearing Connecticut decals or stamps: Add Lines 10, 11, and 12. ▶	13.		
14. Closing inventory for this month. Total should agree with <b>Form CT-31A</b> , which must accompany this report. ▶	14.		
<b>Accounting for Stamped Cigarettes</b>	15. Connecticut stamped cigarettes to be accounted for: Subtract Line 14 from Line 13. ▶	15.	
	16. Connecticut stamped cigarettes sold or transferred into Connecticut: Total should agree with <b>Form CT-27, Schedule E</b> , which must accompany this report. ▶	16.	
	17. Connecticut stamped cigarettes sold or transferred outside Connecticut: Total should agree with <b>Form CT-28, Schedule F</b> , which must accompany this report. ▶	17.	
	18. Adjustments, if any: Attach detailed explanation. ▶	18.	
	19. Total Connecticut stamped cigarettes sold or transferred: Add Lines 16, 17, and 18. ▶	19.	
20. Difference between Line 15 and Line 19, if any: Subtract Line 19 from Line 15. ▶	20.		
21. Unstamped cigarettes sold or transferred to other Connecticut distributors: Total should agree with <b>Form CT-29, Schedule G</b> , which must accompany this report. ▶	21.		
22. Penalty for late filing is \$50. Payment must accompany this report. ▶	22.	\$	

Make remittance 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, 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-15A

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

- **Form CT-19A**, *Schedule A, Record of Cigarettes Acquired in Connecticut With Stamps Already Affixed*;
- **Form CT-27**, *Schedule E, Sales and Transfers of Connecticut-Stamped Cigarettes Into Connecticut*;
- **Form CT-28**, *Schedule F, Sales and Transfers of Connecticut-Stamped Cigarettes Outside of Connecticut*;
- **Form CT-29**, *Schedule G, Sales and Transfers of Unstamped Cigarettes to Other Connecticut Distributors*;
- **Form CT-31A**, *Cigarette and Unaffixed Stamp Inventory Report for Nonresident Distributors*; **or**
- **Form CT-38**, *Record of Cigarette Stamps Purchased by Distributors*.

Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to preview and download these forms.

After you log onto the DRS website, 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 the Excise Taxes Subdivision of the DRS Audit Division at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

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

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