



Form CT-15

Connecticut Monthly Tax Stamp and Cigarette Report - Resident Distributor (Rev. 09/21)



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.
Form CT-15 can be filed and paid electronically using myconnect at portal.ct.gov/DRS-myconnect.

Report for the month ending - - Due on or before: - -
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Name

Street address

City/town State Zip Code

Connecticut Tax Registration Number

FEIN

Amended return Out of business

Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value

<p>1. Inventory on hand on the first day of the month covered by this report</p> <p>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.</p> <p>3. Total available unaffixed decals and stamps: Add Line 1 and Line 2.</p> <p>4. Closing inventory: Total should agree with Form CT-31, Cigarette and Unaffixed Stamp Inventory Report for Resident Distributors, which must accompany this report.</p> <p>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.</p> <p>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.</p> <p>7. All other deductions. Example: decals or stamps returned to DRS for credit.</p> <p>8. Total deductions: Add Line 6 and Line 7.</p> <p>9. Decals and stamps applied to unstamped cigarettes: Subtract Line 8 from Line 5.</p>	<p>1. <input type="text"/></p> <p>2. <input type="text"/></p> <p>3. <input type="text"/></p> <p>4. <input type="text"/></p> <p>5. <input type="text"/></p> <p>6. <input type="text"/></p> <p>7. <input type="text"/></p> <p>8. <input type="text"/></p> <p>9. <input type="text"/></p>
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Deductions

Form CT-15 Filing Instructions

Filing Electronically

Form CT-15 can be filed electronically using myconnect. DRS myconnect allows taxpayers to electronically file, pay and manage state tax responsibilities.



Filing by Mail

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.**

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

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

Complete this form in blue or black ink only. Do not use staples. Send the original to DRS and keep a copy for your records.

For Additional Information on Form CT-15

Call the Business Tax Subdivision/Excise Tax Field Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

*Report of Unstamped Cigarettes, continues on Page 2.
To complete Form CT-15, sign this report in the Declaration section on Page 2.*

Visit us at portal.ct.gov/DRS for more information.



CT Tax Registration Number

Registration number input field

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.
11. Total cigarettes purchased or otherwise acquired: Total should agree with Form CT-19, Schedule A, which must accompany this report.
12. Total available cigarettes: Add Line 10 and Line 11.
13. Closing inventory for this month: Total should agree with Form CT-31, which must accompany this report.
14. Unstamped cigarettes to be accounted for: Subtract Line 13 from Line 12.
15. Sales to agencies of U.S. and Connecticut: Total should agree with Form CT-23, Schedule B, which must accompany this report.
16. Sales and transfers outside Connecticut: Total should agree with Form CT-25, Schedule C, which must accompany this report.
17. Sales and transfers to licensed distributors: Total should agree with Form CT-24, Schedule D, which must accompany this report.
18. Unstamped cigarettes stamped by you: Line 9 divided by the tax rate per cigarette (\$.2175).
19. Other - Explain
20. Unstamped cigarettes to be accounted for: Add Lines 15 through 19.
21. Unstamped cigarettes not accounted for: Subtract Line 20 from Line 14.

Accounting for Stamped Cigarettes

Grid for entering cigarette counts for lines 10-21

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.

Signature and contact information section for taxpayer and preparer