



# Form CT-15

## Connecticut Monthly Tax Stamp and Cigarette Report - Resident Distributor (Rev. 07/24)



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 electronically using myconneCT at [portal.ct.gov/DRS-myconneCT](http://portal.ct.gov/DRS-myconneCT).

Report for the month ending  -  -  Due on or before:  -  -   
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Name  Connecticut Tax Registration Number

Street address

City/town  State  Zip Code

FEIN

Amended return  Out of business

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

<p>1. Total of Standard tax rate and Modified Risk Tobacco Product Inventory on hand on the first day of the month covered by this report</p> <p>2. Enter the total purchases of the (STR) and (MRTP) actually received during the month. Total should agree with <b>Form CT-39</b> Page 1, <i>Record of Cigarette Stamps Purchased Resident Distributors</i>, which must accompany this report.</p> <p>3. Total available unaffixed decals and stamps: Add Line 1 and Line 2.</p> <p>4. Sum of (STR) and (MRTP) <b>Closing inventory</b>: Total should agree with <b>Form CT-31</b> Part II, <i>Cigarette and Unaffixed Stamp Inventory Report for Resident Distributors</i>, which must accompany this report.</p> <p>5. <b>Total affixed decals and stamps</b>: Subtract Line 4 from Line 3. The total should equal value of decals and stamps applied during this month.</p> <p>6. <b>Restamping credit</b>: Sum of the (STR) and (MRTP) total face value of decals or stamps affixed in presence of a revenue examiner during the month to correct unacceptable indicia. No credit for restamping is allowed unless this line is completed.</p> <p>7. All other deductions. Example: decals or (STR) and (MRTP) stamps returned to DRS for credit. Enter Total Deduction amount from Form CT-39, Page 2 Worksheet.</p> <p>8. <b>Total deductions</b>: Add Line 6 and Line 7.</p> <p>9. <b>Decals and stamps applied to unstamped cigarettes</b>: Subtract Line 8 from Line 5. Total should agree with Form CT-39, Page 2. Worksheet.</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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### 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](http://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.

Main reporting table with 21 rows and 3 columns: Description, Line Number, and Input Field.

Accounting for Stamped Cigarettes

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.

Sign Here section with fields for Taxpayer's signature, email, and Paid preparer's signature, name, address, SSN, and telephone.