



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.

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Report for the month ending > Due on or before: M M - D D - Y Y Y M M - D D -Name Connecticut Tax Registration Number Street address **FEIN** City/town State Zip Code Amended return Out of business **Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value** Total of Standard tax rate and Modified Risk Tobacco Product Inventory on hand on the first day of the month covered by this report Enter the total purchases of the (STR) and (MRTP) actually received during the month. Total should agree with Form CT-39 Page 1, Record of Cigarette Stamps Purchased Resident Distributors, which must accompany this report. 2. Total available unaffixed decals and stamps: Add Line 1 and Line 2. 3. Sum of (STR) and (MRTP) Closing inventory: Total should agree with Form CT-31 Part II, Cigarette 4. and Unaffixed Stamp Inventory Report for Resident Distributors, which must accompany this report. Total affixed decals and stamps: Subtract Line 4 from Line 3. The total should equal value of decals and stamps applied during this month. 5. Restamping credit: 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 **Deductions** unacceptable indicia. No credit for restamping is allowed unless this line is completed. 6 All other deductions. Example: decals or (STR) and (MRTP) stamps returned to DRS for credit. 7. Enter Total Deduction amount from Form CT-39, Page 2 Worksheet. Total deductions: Add Line 6 and Line 7. 8. Decals and stamps applied to unstamped cigarettes: Subtract Line 8 from Line 5.

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.

Total should agree with Form CT-39, Page 2. Worksheet.

Filing by Mail

myconne CT 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:

9.

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.



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CT Tax Registration Number							

Report of Unstamped Cigarettes

Number of cigarettes, not packages, including cigarettes bearing stamps of other states.

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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.	2. Total available cigarettes: Add Line 10 and Line 11.			•		
13.	(STF	Sing inventory for this month: Enter the Total Number of Cigarettes bearing Connects (MRTP) stamps: This number should agree with the Total Number of Cigarettes report.		•		
14.	Uns	tamped cigarettes to be accounted for: Subtract Line 13 from Line 12.	14.	•		
Accounting for Stamped Cigarettes	15.	Sales to agencies of U.S. and Connecticut: Total should agree with Form CT-23 , <i>Schedule B</i> , which must accompany this report.	15.	•		
	16.	Sales and transfers outside Connecticut: Total should agree with Form CT-25, Schedule C, which must accompany this report.	16.	•		
	17.	Sales and transfers to licensed distributors: Total should agree with Form CT-24 , <i>Schedule D</i> , which must accompany this report.	17.	•		
	18.	(STR) Unstamped cigarettes stamped by you: Refer to Form CT-39 Page 2 (Workshound divide the subtotal amount for STR by the tax rate per cigarette (\$.2175).	eet for CT-15) 18.	•		
	18a.	(MRTP) Unstamped cigarettes stamped by you: Refer to Form CT-39 Page 2 (Worksheet for CT-15) and divide the subtotal amount for MRTP by the tax rate per cigarette (\$.10875).	18a.	•		
	19.	Other - Explain	19.	•		
	20.	Unstamped cigarettes to be accounted for: Add Lines 15 through 19.	20.	•		
21.	Uns	tamped cigarettes not accounted for: Subtract Line 20 from Line 14.	21.	•		
Doc	aratio	n: I declare under penalty of law that I have examined this return (including any accompanying s	schedules and stateme	ents) and to the he	ast of my knowledge a	nc

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, 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's signature	Title	Date
ords.	Taxpayer's email		
ere our records.	Paid preparer's signature	Paid preparer's name	Date
Sign Here Keep a copy for your			
	Paid preparer's address	Paid preparer's SSN	Preparer's telephone