Department of Revenue Services
State of Connecticut

CT15 0724W 01 9999

Form CT-15

Connecticut Monthly Tax Stamp and Cigarette Report - Resident Distributor (Rev. 07/26)

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 **must be filed electronically** using **myconneCT** at **portal.ct.gov/DRS-myconneCT**.

Report for the month ending ► – – (M M - D D - Y Y Y Y)

Due on or before: – – (M M - D D - Y Y Y Y)

Name

This return MUST be filed electronically!

Street address

DO NOT MAIL paper return to DRS.

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

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 — 1. ►
2. 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. ►
3. Total available unaffixed decals and stamps: Add Line 1 and Line 2. — 3. ►
4. Sum of (STR) and (MRTP) **Closing inventory:** Total should agree with **Form CT-31** Part II, *Cigarette and Unaffixed Stamp Inventory Report for Resident Distributors*, which must accompany this report. — 4. ►
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. — 5. ►

Deductions

6. **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 unacceptable indicia. No credit for restamping is allowed unless this line is completed. — 6. ►
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. — 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. Total should agree with Form CT-39, Page 2. Worksheet. — 9. ►

Form CT-15 Filing Instructions

Filing Electronically

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

The following forms are required and must be attached to Form CT-15: Schedule H (CSV format only), Form CT-19 Schedule A, Form CT-23 Schedule B, Form CT-24 Schedule D, Form CT-25 Schedule C, Form CT-31, and Form CT-39.

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.

CT Tax Registration Number

Report of Unstamped Cigarettes

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

Accounting for Stamped Cigarettes

10. **Beginning inventory:** This should be the same figure with which you closed the previous month. 10. ►

11. **Total cigarettes purchased or otherwise acquired:** Total should agree with **Form CT-19**, *Schedule A*, which must accompany this report. 11. ►

12. **Total available cigarettes:** Add Line 10 and Line 11. 12. ►

13. **Closing inventory for this month:** Enter the Total Number of Cigarettes bearing Connecticut decals or (STR) (MRTP) stamps: This number should agree with the Total Number of Cigarettes reported on **Form CT-31** Part I, which must accompany this report. 13. ►

14. **Unstamped cigarettes to be accounted for:** Subtract Line 13 from Line 12. 14. ►

15. Sales to agencies of U.S. and Connecticut: Total should agree with **Form CT-23**, *Schedule B*, 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**, *Schedule D*, which must accompany this report. 17. ►

18. (STR) Unstamped cigarettes stamped by you: Refer to Form CT-39 Page 2 (Worksheet for CT-15) and divide the subtotal amount for STR by the tax rate per cigarette ($.2175). 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. **Unstamped cigarettes not accounted for:** Subtract Line 20 from Line 14. 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. 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.

Sign Here
Keep a copy for your records.

Taxpayer's signature — This return MUST be filed electronically!

Title

Date

Taxpayer's email

Paid preparer's signature

Paid preparer's name

Date

Paid preparer's address — DO NOT MAIL paper return to DRS.

Paid preparer's SSN

Preparer's telephone