



Form CT-15A
Connecticut Monthly Tax Stamp and
Cigarette Report - Nonresident Distributor (Rev. 07/26)

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.
Form CT-15A **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!		Connecticut Tax Registration Number ▶	
Street address DO NOT MAIL paper return to DRS.		FEIN ▶	
City/town	State	Zip Code	
		▶ ☐ Amended return	▶ ☐ Out of business

Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value

- Inventory on hand on the first day of the month covered by this report: Enter the total Beginning Inventories of all decals, (STR) and (MRTP) stamps from Form CT-38, Page 2 Worksheet.
- Enter total purchases actually received during the month. Total should agree with **Form CT-38**, Page 1, *Record of Cigarette Stamps Purchased Nonresident Distributors*, which must accompany this report.
- Total available unaffixed decals and stamps: Add Line 1 and Line 2.
- Closing inventory:** Total should agree with **Form CT-31A**, Part II, *Cigarette and Unaffixed Stamp Inventory Report for Nonresident 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.
- Restamping credit:** Total face value of decals or (STR) and (MRTP) 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.
- All other deductions. Example: decals or (STR) and (MRTP) stamps returned to DRS for credit. Enter Total Deduction amount from Form CT-38, Page 2 Worksheet.
- Total deductions:** Add Line 6 and Line 7.
- Decals and stamps applied to unstamped cigarettes:** Subtract Line 8 from Line 5. Total should agree with Form CT-38, Page 2 Worksheet.

Deductions

1.	▶	
2.	▶	
3.	▶	
4.	▶	
5.	▶	
6.	▶	
7.	▶	
8.	▶	
9.	▶	

Form CT-15A Filing Instructions

Filing Electronically

Form CT-15A 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-15A: Schedule H (CSV format only), Form CT-19A Schedule A, Form CT-27 Schedule E, Form CT-28 Schedule F, Form CT-29 Schedule G, Form CT-31A, and Form CT-38.

For Additional Information on Form CT-15A

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.

Nonresident Distributors are required to file PACT Act - Cigarette Sales Reports in addition to the Form CT-15A. Reports must be in CSV format and must meet all DRS specifications. Visit <https://portal.ct.gov/drs/myconnect/excise-file-uploads#cigtob> for more information.

Report of Unstamped Cigarettes, continues on Page 2.

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



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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 (STR) (MRTP) stamps: Refer to Schedule 19A Part I, Enter the total of both STR and MRTP cigarettes. The amount should be the same figure with which you closed the previous month.

10.

11. (STR) **Unstamped cigarettes stamped by you:** Refer to Form CT-38, Page 2 Worksheet and divide the subtotal amount for STR by the tax rate per cigarette (\$.2175).

11.

11a. (MRTP) **Unstamped Modified Risk cigarettes stamped by you:** Refer to Form CT-38, Page 2 Worksheet and divide the subtotal amount for MRTP by the tax rate per cigarette (\$.10875)

11a.

12. **Cigarettes purchased with Connecticut decals or (STR) (MRTP) stamps already affixed:** Total should agree with **Form CT-19A**, Part II *Schedule A-1*, which must accompany this report.

12.

13. **Total available cigarettes bearing Connecticut decals or (STR) (MRTP) stamps:** Add Lines 10, 11, 11a, and 12.

13.

14. **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-31A Part I, which must accompany this report.

14.

15. **Connecticut stamped cigarettes to be accounted for:** Subtract Line 14 from Line 13.

15.

16. **Connecticut (STR) and (MRTP) stamped cigarettes sold or transferred into Connecticut:** Total should agree with Form CT-27, Schedule E, which must accompany this report.

16.

17. **Connecticut (STR) and (MRTP) stamped cigarettes sold or transferred outside Connecticut:** Total should agree with Form CT-28, Schedule F, which must accompany this report.

17.

18. **Adjustments**, if any: Attach detailed explanation.

18.

19. **Total Connecticut (STR) and (MRTP) 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 **Form CT-29**, *Schedule G*, which must accompany this report.

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	Title	Date
	This return MUST be filed electronically!		
	Taxpayer's email		
	Paid preparer's signature	Paid preparer's name	Date
	Paid preparer's address	Paid preparer's SSN	Preparer's telephone

DO NOT MAIL paper return to DRS.