



# Form CT-30 Connecticut Cigarette Tax Refund Claim

(Rev. 06/17)

For DRS Use Only  
(MMDDYYYY)

\_\_\_\_ - \_\_\_\_  
\_\_\_\_ - \_\_\_\_

Distributor's name			CT Tax Reg. #	
Distributor's Street address			FEIN	
City/town	State	Zip Code		

## Part 1 - Distributor's Affidavit

	Col. A Number of Packs	Col. B Brand Name	Col. C Stamp Denomination	Col. D Stamp Color	Col. E Gross Value Stamps (Multiply Col. A by Col. C)
1.			.		
2.			.		
3.			.		
4.			.		
5.			.		
6.	Total: Add Column E, Lines 1 through 5. Round to nearest whole dollar.				.00
7.	1% discount				.00
8.	<b>Net refund due:</b> Subtract Line 7 from Line 6.				.00

Reason for this return: \_\_\_\_\_

### Sign This Before A Notary Public

I, being a person over eighteen years of age and being duly sworn, depose and say:

- If I am not the distributor named above, I have been authorized by that distributor to execute this cigarette tax refund claim on behalf of that distributor; **and**
- I have examined this cigarette tax refund claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature \_\_\_\_\_ Print Name \_\_\_\_\_ Title \_\_\_\_\_

State of \_\_\_\_\_ County of \_\_\_\_\_

On \_\_\_\_\_, 20\_\_\_\_, before me, the undersigned officer, personally appeared \_\_\_\_\_, known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument and acknowledged that \_\_\_\_\_ executed the same for the purpose described.

In witness whereof I hereunto set my hand.

Signature

My commission expires on \_\_\_\_\_, 20\_\_\_\_.

(Notary Public: affix seal here)



CT Tax Registration Number

Registration number input field

Name of manufacturer:

The cigarettes listed below, to which Connecticut tax stamps or decals were affixed, were received:

From

On

, 20

Part 2 - Manufacturer's Affidavit

Table with 5 columns: Col. A Number of Packs, Col. B Brand Name, Col. C Stamp Denomination, Col. D Stamp Color, Col. E Gross Value Stamps (Multiply Col. A by Col. C). Rows 1-8.

Sign This Before A Notary Public

I, being a person over eighteen years of age and being duly sworn, depose and say:

- 1. If I am not the manufacturer named above, I have been authorized by that manufacturer to execute this affidavit on behalf of that manufacturer;
2. The manufacturer named above will not reship these cigarettes into Connecticut; and
3. I have examined this cigarette tax refund claim, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature

Print Name

Title

State of

County of

On , 20 , before me, the undersigned officer, personally appeared , known to me (or satisfactorily proven) to be the person whose name is subscribed to this instrument and acknowledged that executed the same for the purpose described.

In witness whereof I hereunto set my hand.

Signature

My commission expires on , 20 .

(Notary Public: affix seal here)

Part 3 - For DRS use only

I have audited the reports of the distributor named above, and find that a credit memorandum dated:

in the amount of: \$

was issued by the manufacturer named above to the distributor.

Credit Approved by:

Signature of Revenue Examiner:

Audit Supervisor - Excise Taxes Unit

# Form CT-30 Instructions

## General Instructions

Licensed cigarette distributors complete *Part 1, Distributor's Affidavit*. Once Part 1 is completed and notarized, the licensed cigarette distributor **must** forward Form CT-30 to the manufacturer. (Conn. Gen. Stat. §12-300 and Conn. Agencies Regs. §12-313-4a)

The manufacturer **must** complete *Part 2, Manufacturer's Affidavit* and return it to the distributor. (Conn. Gen. Stat. §12-300 and Conn. Agencies Regs. §12-313-4a)

The Department of Revenue Services (DRS) **will not issue a refund unless** both Part 1 and Part 2 are properly completed.

Mail Form CT-30 and the appropriate forms to:

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

## Rounding Off to Whole Dollars

You must round off cents to the nearest whole dollar on your cigarette tax refund claim. Round down to the next lowest dollar all amounts that include 1 through 49 cents. Round up to the next highest dollar all amounts that include 50 through 99 cents. However, if you need to add two or more amounts to compute the total amount to enter on a line, include cents and round off only the total. If you do not round, DRS will disregard the cents.

**Example:** Add two amounts (\$1.29 + \$3.21) to compute the total (\$4.50) to enter on a line. \$4.50 is rounded to \$5.00 and entered on the line.

## Part 1: Distributor's Affidavit

The distributor **must** complete Part 1 of Form CT-30 and sign it before a notary public.

## Part 2: Manufacturer's Affidavit

The manufacturer **must** complete Part 2 of Form CT-30 and sign it before a notary public.

## Part 3: DRS Use Only

DRS completes this part.

## Additional Information

If you need additional information or assistance, call the Excise Taxes Unit at 860-541-3224, Monday through Friday, 8:30 a.m. to 4:30 p.m. Visit the DRS website at [www.ct.gov/DRS](http://www.ct.gov/DRS) to download and print Connecticut tax forms.