

Form CT-15A

Monthly Tax Stamp and Cigarette Report Nonresident Distributor

▶	Report for the month ending
▶	CT Tax Registration Number
▶	FEIN
▶	Due on or before

Distributors located outside Connecticut 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. Send the original to DRS and keep a copy for your records.

Unaffixed Connecticut Cigarette Tax Decals and Stamps at Face Value

	1. Beginning inventory (On hand at beginning of the month covered by this report)	▶	1.	\$
	2. Add: Purchases actually received by you during the month (From Form CT-38, Record of Cigarette Stamps Purchased Nonresident Distributor , which must accompany this report)	▶	2.	\$
	3. Total available unaffixed decals and stamps (Add Line 1 and Line 2.)	▶	3.	\$
	4. Closing inventory (From Form CT-31A, Cigarette and Unaffixed Stamp Inventory Report for Nonresident Distributors , which must accompany this report)	▶	4.	\$
	5. Unaffixed decals and stamps to be accounted for (Subtract Line 4 from Line 3.) Should equal value of decals and stamps applied during month.	▶	5.	\$
Deduct	6. Restamping credit (Total face value of decals or stamps affixed in presence of a revenue examiner during the month - to correct unacceptable indicia - and entered by the examiner in your stamp purchase record book. <i>No credit for restamping is allowed unless this line is completed.</i>)	▶	6.	\$
	7. All other deductions (Example: decals or stamps returned to DRS for credit)	▶	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.)	▶	9.	\$

Report of Stamped Cigarettes (Number of cigarettes, not packages)

	10. Beginning inventory (Cigarettes bearing Connecticut decals or stamps. This should be the same figure with which you closed the previous month.)	▶	10.	
	11. Unstamped cigarettes stamped by you (Should equal Line 9 divided by the tax rate per cigarette (\$0.0755))	▶	11.	
	12. Cigarettes purchased with Connecticut decals or stamps already affixed (Attach Form CT-19A, Schedule A-1 , to this report.)	▶	12.	
	13. Total available cigarettes bearing Connecticut decals or stamps (Add Lines 10, 11, and 12.)	▶	13.	
	14. Subtract: Closing inventory (Total of your detailed inventory sheet of Connecticut stamped cigarettes on hand, from Form CT-31A , which must accompany this report.)	▶	14.	
Accounting for Stamped Cigarettes	15. Connecticut stamped cigarettes to be accounted for (Subtract Line 14 from Line 13.)	▶	15.	
	16. Connecticut stamped cigarettes sold or transferred into Connecticut (From Form CT-27, Schedule E , which must accompany this report.)	▶	16.	
	17. Connecticut stamped cigarettes sold or transferred outside Connecticut (From Form CT-28, Schedule F , which must accompany this report.)	▶	17.	
	18. Adjustments, if any (Attach detailed explanation.)	▶	18.	
	19. Total Connecticut 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 (From Form CT-29, Schedule G , which must accompany this report)	▶	21.	
	22. Penalty for late filing (\$50 - Payment must accompany this report.)	▶	22.	\$

DRS may submit your check to your bank electronically.

Declaration: I declare under penalty of law that I have examined this declaration (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, or 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 Signature	Title	Date
Paid Preparer Signature	Telephone Number	Date
Print Preparer Name	Preparer's Address	Preparer's SSN or PTIN

Instructions for Filing Form CT-15A

The forms that were mailed to you, CT-15A and **Schedule H**, *Cigarette Packages Stamped During the Month*, must be filed with the appropriate forms and schedules attached:

- **Form CT-19A**, *Schedule A-1 Cigarettes Purchased With Connecticut Decals or Stamps Already Affixed*;
- **Form CT- 27**, *Schedule E Sales and Transfers of Connecticut-Stamped Cigarettes Into Connecticut*;
- **Form CT-28**, *Schedule F Sales and Transfers of Connecticut-Stamped Cigarettes Outside of Connecticut*;
- **Form CT-29**, *Schedule G Sales and Transfers of Unstamped Cigarettes to Other Connecticut Distributors*;
- **Form CT-31A**, *Cigarette and Unaffixed Stamp Inventory Report for Nonresident Distributors*; **or**
- **Form CT-38**, *Record of Cigarette Stamps Purchased Nonresident Distributor*.

You can obtain these forms from the DRS Web site at www.ct.gov/DRS

Once you have logged onto the DRS Web site, click on *Cigarette & Tobacco Products Taxes* just above the *Quick Links* on the left side of the screen. When the *Cigarette & Tobacco Products Taxes* page appears, click on *Cigarette Tax Returns and Schedules*. Choose the supporting forms and schedules you need from this page. If you need additional information, call DRS Excise Unit, 860-541-3224.

Mail Form CT-15A and supplemental forms and schedules to:

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