

# Form AU-75

## Tax Return for Persons in Possession of Unstamped Cigarettes

Taxpayer's name (Type or print)					Date of purchase ▶ ____/____/____
Date and time you came into possession of unstamped cigarettes					▶ Connecticut Tax Registration Number
Telephone number					▶ Social Security Number SSN
Mailing address    Number and street    City, town, or post office    State    ZIP code					<b>Due Within 24 Hours of Purchase</b> <b>DRS use only</b>
Physical location    Number and street    City, town, or post office    State    ZIP code					

Conn. Gen. Stat. §12-316 imposes a cigarette tax on the storage or use within Connecticut of any unstamped cigarettes in the possession of any person other than a licensed cigarette distributor, licensed cigarette dealer, or a carrier for transit from outside Connecticut to a licensed cigarette distributor or licensed cigarette dealer in Connecticut. **Unstamped cigarettes** are cigarettes in packages that do not bear stamps evidencing payment of the Connecticut cigarette tax. Under Conn. Gen. Stat. §12-320, the cigarette tax does not apply and you need not file this return if you bring no more than 200 cigarettes into Connecticut on your person or in accompanying baggage.

In addition to the cigarette tax, unstamped cigarettes are also subject to Connecticut sales and use tax. You must attach an original or a photocopy of the invoice or numbered slip issued at the time of purchase. Enter on Line 9 the amount you paid for the unstamped cigarettes, including shipping and handling charges. If you paid sales or use tax to another jurisdiction on your purchase of unstamped cigarettes, you may enter on Line 12 the amount of sales or use tax paid to the other jurisdiction as long as the invoice or slip shows the amount of tax paid to the other jurisdiction. **You must file this return within 24 hours after coming into possession of unstamped cigarettes.** Mail this form to the return address in the upper left corner of this page.

### Tax Computation

Column 1	Column 2	Column 3	Column 4
Type of Unit	Number of Units	Rate	Cigarette Tax Column 2 x Column 3
1. Carton - 10 packages of 20 cigarettes		\$34.00 per carton	1. \$
2. Package - 20 cigarettes per package		\$ 3.40 per package	2. \$
3. Carton - 10 packages of 25 cigarettes		\$42.50 per carton	3. \$
4. Package - 25 cigarettes per package		\$ 4.25 per package	4. \$
5. Carton - 8 packages of 25 cigarettes		\$34.00 per carton	5. \$
6. <b>Cigarette tax due:</b> Add Lines 1 through 5 of Column 4.			▶ 6. \$
7. <b>Interest:</b> Multiply Line 6 by 1% (.01) per month or fraction of a month from the date the tax was due to the date of payment.			▶ 7. \$
8. <b>Penalty:</b> Multiply Line 6 by 10% (.10) or enter \$50, whichever is greater.			▶ 8. \$
9. <b>Purchase price:</b> Include shipping and handling charges.			▶ 9. \$
10. <b>Subtotal:</b> Add Line 6 and Line 9 of Column 4.			▶ 10. \$
11. <b>Calculated use tax:</b> Multiply Line 10 by 6.35% (.0635).			▶ 11. \$
12. <b>Sales or use tax paid to other jurisdictions (if any)</b>			▶ 12. \$
13. <b>Use tax due:</b> Subtract Line 12 from Line 11. If less than zero, enter 0.			▶ 13. \$
14. <b>Total amount due:</b> Add Lines 6, 7, 8, and 13 of Column 4.			▶ 14. \$

If you did not file this return within 24 hours after coming into possession of unstamped cigarettes, you must add interest and penalty as indicated on Line 7 and Line 8. Make check or money order payable to **Commissioner of Revenue Services**. If you need additional information or assistance, call the Excise Taxes Subdivision of the Department of Revenue Services Audit Division 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.

**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, 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
Paid preparer signature	Telephone number	Date
Print preparer name	Preparer's address	Preparer's SSN or PTIN.