

# Form CT-30

## Cigarette Tax Refund Claim

### Stamps Affixed to Packages

(Rev. 07/07)

DRS use only ▶ Date Received ____ / ____ / ____
▶ CT Tax Registration Number
▶ FEIN

Distributor's Name (Type or print) \_\_\_\_\_

Distributor's Address \_\_\_\_\_

	(A) Number of Packs	(B) Brand Name	(C) Stamp Denomination	(D) Stamp Color	(E) Gross Value Stamps (Multiply A by C)
1.					\$
2.					\$
3.					\$
4.					\$
5.					\$
	6. Add Lines 1 through 5.			▶	\$
	7. Subtract discount 1% (.01)			▶	\$
	8. Net refund due: Line 6 minus Line 7.			▶	\$

**Part 1 Distributor's Affidavit**

Reason for Return \_\_\_\_\_

**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 distributor named above, I have been authorized by that distributor to execute this cigarette tax refund claim on behalf of that distributor; and  
 2. 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 2 Manufacturer's Affidavit**

Name of Manufacturer \_\_\_\_\_  
 The cigarettes listed below, to which Connecticut cigarette tax stamps or decals were affixed, were received from \_\_\_\_\_  
 \_\_\_\_\_ on \_\_\_\_\_, 20 \_\_\_\_ .

	(A) Number of Packs	(B) Brand Name	(C) Stamp Denomination	(D) Stamp Color	(E) Gross Value Stamps: Multiply A by C.
1.					\$
2.					\$
3.					\$
4.					\$
5.					\$

**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.

\_\_\_\_\_  
Signature of Revenue Examiner

\_\_\_\_\_  
**Credit Approved by:**  
Audit Supervisor - Excise Taxes Unit

## Cigarette Tax Stamp Refund Instructions

### General Instructions

Conn. Gen. Stat. §12-300 and Conn. Agencies Regs. §12-313-4a require a licensed cigarette distributor to complete Part 1. Once completed and notarized, the licensed cigarette distributor must forward Form CT-30 to the manufacturer, who, as required by Conn. Gen. Stat §12-300 and Conn. Agencies Regs. §12-313-4a, must complete Part 2 and return it to the distributor. The Department of Revenue Services (DRS) will not issue a refund unless both Part 1 and Part 2 are properly completed.

**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 section.

### 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.