



STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

AN 2003(3)

25 Sigourney Street
Hartford CT 06106-5032

ANNOUNCEMENT

Form CT-30 Revised

Purpose: This Announcement alerts all licensed cigarette distributors and cigarette manufacturers that **Form CT-30, Cigarette Tax Refund Claim – Stamps Affixed to Packages**, has been revised.

Effective Date: Upon issuance.

Statutory Authority: Conn. Gen. Stat. §12-300 and Conn. Agencies Regs. §12-313-4a.

Revisions to Form CT-30: The following revisions were made to Form CT-30:

- The Manufacturer's Affidavit portion of Form CT-30 now requires each manufacturer to list the total number of cigarette packages, their brand name, and the denomination or denominations and color or colors of the tax stamps attached to the cigarette packages that the manufacturer received from a licensed cigarette distributor. Cigarette manufacturers must provide all information required by the Manufacturer's Affidavit portion of Form CT-30 and attest to its accuracy.
- The Distributor's Affidavit portion of Form CT-30 now requires licensed cigarette distributors to also list the color or colors of the tax stamps that were attached to the cigarette packages that are being returned to the manufacturer. Licensed cigarette distributors must provide all information required by the Distributor's Affidavit portion of Form CT-30 and attest to its accuracy. A manufacturer should not accept from a licensed cigarette distributor a Form CT-30 that is not properly completed.

March 2002 Revision of Form CT-30: Licensed cigarette distributors that return cigarettes to a manufacturer after March 14, 2003, must use the March 2003 revision of Form CT-30. The Department of Revenue Services (DRS) will not accept refund claims filed after March 14, 2003, using the March 2002 version of Form CT-30.

- Form CT-30, revised in March 2003, has **Rev. 03/03** in the upper left-hand corner.
- Form CT-30, revised in March 2002, has **Rev. 03/02** in the upper left-hand corner.

Denominations and Colors of Recent Cigarette Tax Stamps: Cigarette tax stamps have been issued in the following denominations and colors for the following periods:

Color and Quantity	Denomination	Period
Purple (20s)	\$1.51	3/15/03 and after
Tan (25s)	\$1.8875	3/15/03 and after
Green (20s)	\$1.11	4/3/02 – 3/14/03
Blue (25s)	\$1.3875	4/3/02 – 3/14/03
Yellow and Red (20s)	\$1.11	4/3/02 – 3/14/03
Orange and Brown (25s)	\$1.3875	4/3/02 – 3/14/03
Yellow (20s)	\$.50	7/1/94 – 4/2/02
Orange (25s)	\$.625	7/1/94 – 4/2/02

March 2003 Revised Form CT-30 Available on the DRS Web Site: The March 2003 revision of Form CT-30 is available on the DRS web site: www.drs.state.ct.us

For Questions About Form CT-30: For questions about Form CT-30, call the Excise/Public Services Subdivision of the Audit Division at **860-541-3225** between 8:00 a.m. and 5:00 p.m., Monday through Friday.

Effect on Other Documents: None affected.

Effect of This Document: Announcements alert taxpayers to new developments (other than newly enacted or amended Connecticut or federal laws or newly released judicial decisions), including new administrative positions, policies or practices.

For Further Information: Please call DRS during business hours, Monday through Friday:

- **1-800-382-9463** (in-state), or
- **860-297-5962** (from anywhere)

TTY, TDD, and Text Telephone users only may transmit inquiries 24 hours a day by calling 860-297-4911.

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Forms and Publications: Forms and publications are available all day, seven days a week:

- **Internet:** Preview and download forms and publications from the DRS Web site: www.drs.state.ct.us
 - **DRS TAX-FAX:** Call **860-297-5698** from the handset attached to your fax machine and select from the menu.
 - **Telephone:** Call **860-297-4753** (from anywhere), or **1-800-382-9463** (in-state) and select **Option 2** from a touch-tone phone.
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Paperless Filing Methods (fast, easy, free, and confidential):

- **For business returns:** Use *Fast-File* to electronically file sales and use taxes, business use tax, room occupancy tax, or withholding tax returns over the internet or telephone. Visit the DRS Web site at: www.drs.state.ct.us and click on *Fast File Program*.
- **For resident income tax returns:** Use *WebFile* to file personal income tax returns over the Internet. Visit the DRS Web site at: www.drs.state.ct.us and click on *File Tax Returns On-Line*.