

Form AU-351

Tax Return for Persons in Possession of Untaxed Electronic Cigarette Products

Taxpayer's name (Print)					Date of purchase ▶ _____ / _____ / _____	
Date and time you came into possession of untaxed electronic cigarette products			Telephone number — —		Social Security Number (SSN) ▶	
Mailing address	Number and street	City, town, or post office	State	ZIP code		
Physical location	Number and street	City, town, or post office	State	ZIP code		
Date Received (DRS use only)						

General Instructions

Persons who import, or cause to be imported, untaxed electronic cigarette products into Connecticut for their own personal use and consumption must file **Form AU-351, Tax Return for Persons in Possession of Untaxed Electronic Cigarette Products**, to report their purchases of untaxed electronic cigarette products.

Electronic cigarette products mean electronic nicotine delivery systems, electronic liquid containers, vapor products and electronic cigarette liquids containing nicotine. **Untaxed electronic cigarette products** are products on which the Connecticut electronic cigarette products tax has not been paid.

In addition to the electronic cigarette products tax, untaxed electronic cigarette products are also subject to Connecticut sales and use taxes. You must attach the original, or a copy of the invoice or numbered slip issued at the time of purchase.

Due Date: The return is due on or before the last day of the month following the month in which the purchase(s) was made. If the due date falls on a

Saturday, Sunday or legal holiday, the return will be considered timely if filed by the next business day.

Rounding Off to Whole Dollars: You must round off cents to the nearest whole dollar on your returns and schedules. If you do not round, the Department of Revenue Services (DRS) will disregard the cents. 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.

Line Instructions

Line 7: Late Payment Penalty: If a tax is due, the penalty for late payment of the tax is 10% of the tax due or \$50, whichever is greater.

Line 8: Interest: In general, interest applies to any portion of the tax not paid on or before the original due date of the return. If you do not pay the tax when due, you will owe interest at the rate of 1% per month or fraction of a month until the tax is paid in full.

Tax Computation

1.	Total milliliters of electronic cigarette liquid purchased for any electronic cigarette products (ex. cartridges and pods) that are pre-filled, manufacturer-sealed and not intended to be refillable.	▶	1.	
2.	Tax per milliliter (\$.40)		2.	\$0.40
3.	Tax amount due: Multiply Line 1 by Line 2.		3.	.00
4.	Total wholesale sales price of electronic cigarette products (other than pre-filled and manufacturer-sealed products) purchased untaxed from wholesalers, dealers, retailers, and persons.		4.	.00
5.	Tax amount due: Multiply Line 4 by 10% (.10).		5.	.00
6.	Total Electronic Cigarette Products Tax due: Add Line 3 and Line 5.		6.	.00
7.	Penalty (See instructions.)		7.	.00
8.	Interest (See instructions.)		8.	.00
9.	Purchase price: Include shipping and handling charges.		9.	.00
10.	Subtotal: Add Line 6 and Line 9.		10.	.00
11.	Calculated use tax: Multiply Line 10 by 6.35% (.0635).		11.	.00
12.	Sales tax paid to other jurisdictions (if any).		12.	.00
13.	Use tax due: Subtract Line 12 from Line 11. If less than zero, enter "0".		13.	.00
14.	Total amount due: Add Lines 6, 7, 8, and 13.		14.	.00

If you did not file this return on or before the last day of the month following the month in which the purchase(s) was made, 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 DRS Audit Division, Excise Taxes Subdivision at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m. Visit the DRS website at portal.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's signature	Print Preparer's name	Preparer's SSN or PTIN	Date
Preparer's address			Preparer's Telephone # — —