

Department of Revenue Services  
Excise Taxes Unit  
450 Columbus Blvd Ste 1  
Hartford CT 06103-1837  
(Rev. 10/19)

# Form S & BT

## Alcoholic Beverages Tax

Payment of Taxes Due on  
the Importation of Alcoholic Beverages

For DRS use only

Date Received
<input type="checkbox"/> Check here if <b>BT-100</b> is attached.
<input type="checkbox"/> Check here if <b>BT-101</b> is attached.

**Purpose:** Use this form to report and pay Connecticut use tax and Connecticut alcoholic beverages tax on alcoholic beverages you have brought into Connecticut that you purchased or were given outside of Connecticut or on alcoholic beverages that you are having shipped into Connecticut. For more information on the importation of alcoholic beverages into Connecticut, see **Informational Publication 2019(8), *Bringing or Importing Alcoholic Beverages into Connecticut.***

Name \_\_\_\_\_ Social Security Number ► \_\_\_\_\_

Address \_\_\_\_\_  
Number and street Telephone number

City/Town \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Date of birth \_\_\_\_\_ You must be 21 years of age or older to bring or import alcoholic beverages into Connecticut.

You must complete *Schedule A* on the reverse side of this form in order to compute the total amount of tax due.

A Type of Alcoholic Beverage	B No. of Gallons	C Tax Rate	D Alcoholic Beverage Tax	E Purchase Price
1. Beer	►	X \$ .24	► \$	► \$
2. Cider	►	X \$ .26	► \$	► \$
3. Distilled liquor	►	X \$5.94	► \$	► \$
4. Still wines not in excess of 21%	►	X \$ .79	► \$	► \$
5. Still wines over 21% & sparkling wines	►	X \$1.98	► \$	► \$
6. Liquor cooler not over 7% alcohol	►	X \$2.71	► \$	► \$
<b>7. Totals</b>	►		► \$	► \$
8. Amount subject to use tax: Add totals from Line 7, Column D and Column E.				► \$
9. Use tax: Multiply the amount entered in Column E, Line 8, by 6.35% (.0635).				► \$
10. Sales or use tax paid to other jurisdictions, if any: Enter total from <i>Schedule A</i> , Column E.				► \$
11. Use tax due: Subtract Line 10 from Line 9. If less than zero, enter "0."				► \$
<b>12. Total Amount Due:</b> Add Line 11 and the amount entered in Line 7, Column D.				► \$

If you need additional information or assistance regarding the alcoholic beverages tax, see IP 2019(8) or call the Excise Taxes Unit at **860-541-3224**, Monday through Friday, 8:30 a.m. to 4:30 p.m.

Make certified check payable to **Commissioner of Revenue Services**.

Mail to: Department of Revenue Services, State of Connecticut, Excise Taxes Unit, 450 Columbus Blvd Ste 1, Hartford CT 06103-1837

I declare under penalty of law that I have examined this return (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 to the Department of Revenue Services (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 signature	Title	Date
Print taxpayer name	Telephone number — —	Taxpayer SSN
Paid preparer signature	Preparer's address	Preparer's SSN or PTIN

### For DRS Use Only

Reviewed by: \_\_\_\_\_ Approved: \_\_\_\_\_

**General Instructions**

Use this form to report and pay Connecticut use tax and Connecticut alcoholic beverage tax on alcoholic beverages you:

- Brought into Connecticut that you purchased or were given outside of Connecticut; **or**
- Are having shipped into Connecticut that you purchased or were given outside of Connecticut.

For more information on the importation of alcoholic beverages into Connecticut, see IP 2019(8). You must complete this form and file it with DRS at the address on the front, together with either **Form BT-100**, *Application for Permission to Import Alcoholic Beverages From Within the United States for Personal Consumption*, or **Form BT-101**, *Application for Permission to Import Alcoholic Beverages From Outside the United States for Personal Consumption*, to import alcoholic beverages into Connecticut.

**Instructions for Completing Form S&BT**

- You must complete *Schedule A* (below) first in order to complete the total amount of tax due on the front of this form.
- On the front of this form, Lines 1 through 6, Column E, enter the amount you paid for the untaxed alcoholic beverages including shipping and handling charges.
- If you paid sales or use tax to another jurisdiction on your purchase of untaxed alcoholic beverages, enter on Line 10 on the front of this form 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 attach an original or a photocopy of the invoice or numbered slip issued at the time of purchase to this form.

**Schedule A**

A Quantity	B Description of Alcoholic Beverage Imported Enter brand name and type.	C Date of Purchase	D Purchase Price Include shipping and handling charges.	E Sales or Use Tax Paid Enter amount and jurisdiction to which paid.
<b>Total:</b> This amount should agree with Line 7, Column E, on the front of this form.			\$	
<b>Total:</b> Enter this amount in Line 10, Column E, on the front of this form.				\$