Department of Revenue Services
State of Connecticut
(New 8/24)

**Schedule A-1**
**ELECTRONIC CIGARETTE LIQUID**
**$0.40 PER MILLILITER (ml)**

Use this form to report **first sales** of untaxed electronic cigarette liquid contained within (1) manufacturer-prefilled cartridges and pods, and (2) manufacturer-prefilled disposable, one-time use electronic cigarettes.
Non-resident electronic cigarette wholesalers must report Connecticut sales invoices. Resident electronic cigarette wholesalers must report purchase invoices.
For more information on product classification, refer to *Special Notice 2019(7), Electronic Cigarette Products Tax* .

| For period ending (MM/DD/YYYY) | Due date (MM/DD/YYYY) | Connecticut Tax Registration Number |
|---|---|---|
| Taxpayer Name | | Federal Employer Identification Number |
| Address (number and street), apartment number, PO Box | | |
| City or town State ZIP code | | |

Each item per invoice must be listed individually.
Enter the total of *Schedule A-1* on Form ECIG-351, *Electronic Cigarette Products Tax Return,* Line 1.
Upload Schedule A-1 as an attachment when submitting Form ECIG-351.

Follow the format in the example below.

| | Invoice Date | Invoice Number | Customer | Total Invoice Amount | Product Description | Quantity | Units Per Pack | ml Per Unit | Total ml Sold |
|---|---|---|---|---|---|---|---|---|---|
| *Example:* | 1/1/2024 | 93028544 | ABC Manufacturer | $ 4,580.00 | ABC Capsules | 4 | 2 | 1.5 | 4 x 2 x 1.5 = 12 ml |

| Invoice Date | Invoice Number | Customer | Total Invoice Amount | Product Description | Quantity | Units Per Pack | ml Per Unit | Total ml Sold |
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| Enter this amount on Form ECIG-351, Line 1. | | | | | | | **Total** | |