

# Instructions for Handwritten Forms

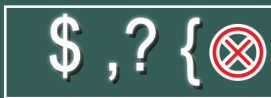
## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



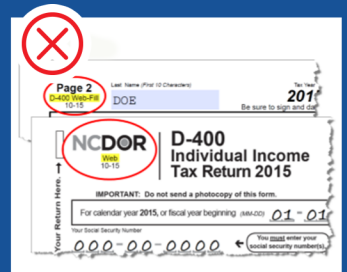
## Before You Send



Do not submit photocopies of returns. Submit originals only.



Do not mix form types



# B-A-102R

## Application for Vapor and Alternative Nicotine Products Excise Tax Refund for Tax-Paid Products Returned to Manufacturer

Return for Month Ended (MM-DD-YY) _____ - _____ - _____	DOR Use Only
---	--------------

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Trade Name \_\_\_\_\_

Physical Address (As Shown on Tobacco License) \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Contact Person \_\_\_\_\_ State of Domicile \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

**FEIN or SSN**

\_\_\_\_\_

**NCDOR ID**

\_\_\_\_\_

**Schedule A. Computation of Refund for Tax-Paid Products Returned To Manufacturer**

**Part 1. Computation of Refund for Tax-Paid Vapor Products**

**NOTE: Round milliliters to the nearest whole number.**

1. Total Number of Milliliters of Vapor Product Returned to Manufacturer (Attach copies of invoices or equivalent information) ▶	1.	_____ mL
2. Refund Rate for Returned Vapor Products	2.	\$0.05
3. Refund Due for Returned Vapor Products (Multiply Line 1 by Line 2) ▶	3.	\$ _____

**Part 2. Computation of Refund for Tax-Paid Alternative Nicotine Products**

4. Total Excise Tax Paid on Alternative Nicotine Products Returned to Manufacturer (From Schedule B, Line 5) ▶	4.	_____
5. Discount (Multiply Line 4 by 2%)	5.	_____
6. Refund Due for Returned Alternative Nicotine Products (Line 4 minus Line 5) ▶	6.	\$ _____

**Part 3. Computation of Total Refund for Vapor and Alternative Nicotine Products**

7. Total Refund Due (Add Lines 3 and 6) ▶	7.	\$ _____
---	----	----------

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

**An original manufacturer's affidavit or a written certificate signed under penalty of perjury and a copy of the manufacturer's credit memo MUST be attached to this application.**

Documentation that North Carolina vapor and alternative nicotine products excise tax was previously paid on the returned product must be included with all filed claims for refund. This claim for refund is for use by taxpayers for stale or unsalable vapor and alternative nicotine products that are returned to the manufacturer. In general, the statute of limitations for obtaining a refund is the later of three years after the due date of the return or two years after payment of the tax.

