

B-A-105 Instructions Snuff Floor Tax Form

The North Carolina General Assembly increased the excise tax on snuff to \$0.40 per ounce and a proportionate rate on all fractional parts of an ounce to be computed on the net weight as listed by the manufacturer on the package. Due to this increase, all wholesale dealers and retail dealers must complete an inventory of all North Carolina tax-paid snuff on July 1, 2025, and pay any additional excise tax due within 20 days, for each location.

A wholesale dealer or retailer dealer that holds snuff in inventory as of July 1, 2025, must complete and return, with payment of any tax due, Form B-A-105 Snuff Floor Tax Return for each location on or before July 20, 2025. A retail or wholesale business who exclusively purchases their inventory with the North Carolina tobacco excise tax already paid AND does not have a Tobacco Excise Tax License for the location where the inventory is received, stored, and offered for sale, does not need to complete this form.

A form is filed when it is received by the Department or postmarked by the due date. If the due date falls on a Saturday, Sunday, or state holiday, the form and payment must be received by the Department or must be postmarked on the next business day.

Cost Price: The actual price paid by the person liable for the tax, before any discount, rebate, or allowance, for an item identified as a stock keeping unit by a unique code or identifier representing the item that is subject to the tax imposed.

General Instructions

Complete all information at the top of Form B-A-105 including return period, Legal Name (first 35 characters), Trade Name, Physical Address (Address Associated with License), City, State, Zip Code, State of Domicile, Federal Identification Number (FEIN) or Social Security Number (SSN), NCDOR ID for the location of business, Contact Person, Phone Number, and Fax Number.

The additional excise tax due is the difference between the weight-based tax rate of \$.40 and the cost price tax rate of 12.8% (0.128). All fractional parts of an ounce must be included when computing totals. Important: All unsalable snuff that the wholesale dealer or retail dealer intends to return to the manufacturer and apply for a refund of excise tax paid should be returned to the manufacturer prior to July 1, 2025, to avoid paying the additional tax.

Schedules

Schedule A. Schedule of Additional Tax Due for Snuff

Complete Schedule A lines one (1) through five (5) to determine the amount of additional excise tax due. Schedule B must be completed before computing the addition tax reported on Schedule A.

Line 1. Total Ounces of Snuff in Inventory

Enter the result from Schedule B, Total of Column H.

Line 2. Total Weight-Based Tax for Snuff in Inventory

Multiply Line 1 by \$0.40. Enter the result.

Line 3. Total Cost Price Taxed Snuff in Inventory

Enter the result from Schedule B, Total of Column G.

Line 4. Total Cost Price Tax for Snuff in Inventory

Multiply Line 3 by 12.8% (0.128). Enter the result.

Line 5. Total Additional Excise Tax Due

Line 2 minus Line 4. (*if negative, enter zero*)

Schedule B. Inventory of Snuff on July 1, 2025

Column A. Manufacturer

Provide the name of the company that manufactures the product for the reported inventory.

Column B. Brand

Provide the name (brand) given by the manufacturer for the product reported in inventory.

Column C. Product Description as Shown on Invoice

Invoice description of product in inventory must be provided. The description must match what is shown on the invoice.

Column D. Weight per Unit In Ounces

The weight of each unit of product must be provided in ounces including all fractional parts of an ounce must be included when computing totals.

Column E. Cost Price per Unit at Time Excise Tax Paid (per invoice)

The actual price paid before any discount, rebate, or allowance, as shown on the invoice

Column F. Number of Units In Inventory

Provide the total number of units held in inventory on July 1, 2025.

Column G. Total Cost Price Taxed in Inventory

Multiply Column E by Column F and enter the result of each line in Column G. Total all items in Column G and enter the result on "Total of Column G" line and on Schedule A, Line 3.

Column H. Total Ounces in Inventory

Multiply Column D by Column F and enter the result of each line in Column H. Total all items in Column H and enter the result on "Total of Column H" line and on Schedule A, Line 1.