

# B-A-120 Alternative Nicotine Products Floor Tax Form

Return for Month Ended (MM-DD-YY) <span style="border-bottom: 1px solid black; display: inline-block; width: 40px;"></span> - <span style="border-bottom: 1px solid black; display: inline-block; width: 40px;"></span> - <span style="border-bottom: 1px solid black; display: inline-block; width: 40px;"></span>	DOR Use Only
<b>Legal Name</b> (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) <span style="border-bottom: 1px solid black; display: block; height: 1em; margin-top: 5px;"></span>	<div style="border: 1px solid black; padding: 10px; margin-bottom: 10px;"> <b>FEIN or SSN</b>   <span style="border-bottom: 1px solid black; display: block; width: 100%;"></span> </div> <div style="border: 1px solid black; padding: 10px;"> <b>NCDOR ID</b>   <span style="border-bottom: 1px solid black; display: block; width: 100%;"></span> </div>
<b>Trade Name</b> <span style="border-bottom: 1px solid black; display: block; height: 1em; margin-top: 5px;"></span>	
<b>Physical Address</b> (Address Associated with License) <span style="border-bottom: 1px solid black; display: block; height: 1em; margin-top: 5px;"></span>	
<b>City</b> <span style="float: right;"><b>State</b>    <b>Zip Code</b></span> <span style="border-bottom: 1px solid black; display: block; height: 1em; margin-top: 5px;"></span>	
<b>Name of Contact Person</b> <span style="float: right;"><b>State of Domicile</b></span> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	
<b>Phone Number</b> <span style="float: right;"><b>Fax Number</b></span> <div style="border: 1px solid black; width: 100%; height: 20px; margin-top: 5px;"></div>	

Schedule A. Schedule of Additional Tax Due For Alternative Nicotine Products in Inventory as of July 1, 2025	
A wholesale dealer or retailer dealer that holds alternative nicotine products in inventory as of July 1, 2025 must complete and return, with payment of any tax due, Form B-A-120 Alternative Nicotine Products Floor Tax Form for each location on or before July 20, 2025.	
<b>1. Total Containers of Alternative Nicotine Products in Inventory</b> (From Schedule B, Total of Column F)	1. <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>
<b>2. Excise Tax on Units Less Than or Equal to 20 in Each Container</b> Multiply Line 1 by \$0.10	2. <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>
<b>3. Units Greater Than 20 in Each Container</b> (From Schedule B, Total of Column G )	3. <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>
<b>4. Excise Tax on Units Greater Than 20 in Each Container</b> Multiply Line 3 by \$0.005 (1/2 cent)	4. <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>
<b>5. Total Additional Excise Tax Due for Alternative Nicotine in Inventory</b> Add Line 2 and Line 4	5. \$ <span style="border-bottom: 1px solid black; display: inline-block; width: 150px;"></span>

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

**Payments must be made by check or money order and must be in the form of U.S. currency from a domestic bank and payable to North Carolina Department of Revenue. Mail to: North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0950.**  
**Electronic payments and ACH payments are not available for this form.**

Total of Column F	Total of Column G
Enter the total here and on Schedule A, Line 1	Enter the total here and on Schedule A, Line 3