NCDOR
Web
6-25

B-A-MR50
Schedule of Modified Risk Tobacco Products - 50% Risk Modification Order

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**

Schedule for Period Beginning *(MM-DD-YY)* Ending *(MM-DD-YY)*

Fill in circle if applicable:
○ Amended Schedule

Phone Number

Fax Number

FEIN or SSN

NCDOR ID/License Number

Part 1. Other Tobacco Products - List of Modified Risk Tobacco Products Subject to 50% Tax Reduction

Section A. Large Cigars (Subject to Cap)

This schedule includes all cigars for which 12.8% of cost price is **more than** $0.30 each. Cigars for which 12.8% of cost price is **less than** $0.30 each must be included on Part 1 Section C.

(A) Modified Risk Tobacco Product	(B) Product Manufacturer	(C) Product Description	(D) Quantity of Cigars	(E) 50% Reduction in Quantity of Cigars

Total of Column E
Enter the total here and on Form B-A-101, Schedule B, Line 4.

(continued on Page 2)

Part 1. Other Tobacco Products - List of Modified Risk Tobacco Products Subject to 50% Tax Reduction

Section B. Snuff

NOTE: You must include all fractional parts of an ounce in computing total. Other smokeless tobacco products must be included in Part 1, Section C.

(A) Modified Risk Tobacco Product	(B) Product Manufacturer	(C) Product Description	(D) Total Weight (in ounces)	(E) 50% Reduction in Ounces of Snuff

Total of Column E
Enter the total here and on Form B-A-101, Schedule C, Line 4.

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 Legal Name _____ **NCDOR ID** _____

Part 1. Other Tobacco Products - List of Modified Risk Tobacco Products Subject to 50% Tax Reduction

Section C. Remaining Other Tobacco Products

(A) Modified Risk Tobacco Product	(B) Product Manufacturer	(C) Product Description	(D) Cost Price	(E) 50% Reduction in Cost Price

Total of Column E
Enter the total here and on Form B-A-101, Schedule D, Line 4.

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 Legal Name _____ **NCDOR ID** _____

Part 2. Cigarette - List of Modified Risk Tobacco Products Subject to 50% Tax Reduction

(A) Modified Risk Tobacco Product	(B) Product Manufacturer	(C) Product Description	(D) Number of Packs of Twenty or Twenty-Five	(E) 50% Reduction in Number of Packs of Twenty or Twenty-Five

Total of Column E
Enter the total here and on Form B-A-5, Schedule A, Line 8 or Form B-A-6, Schedule A, Line 1 whichever is applicable.

(continued on Page 5)

Part 3. Vapor and Alternative Nicotine Products - List of Modified Risk Tobacco Products Subject to 50% Tax Reduction

Section A. Vapor Products

(A) Modified Risk Tobacco Product	(B) Product Manufacturer	(C) Product Description	(D) Number of Milliliters of Modified Risk Vapor	(E) 50% Reduction in Number of Mililiters

Total of Column E
Enter the total here and on Form B-A-102, Schedule A, Line 4 *(round to the nearest whole number).*

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 Legal Name _____ **NCDOR ID** _____

Part 3. Vapor and Alternative Nicotine Products - List of Modified Risk Tobacco Products Subject to 50% Tax Reduction

Section B. Alternative Nicotine Products

(A) Modified Risk Tobacco Product	(B) Product Manufacturer	(C) Product Description	(D) Number of Containers Purchased/Sold	(E) 50% Reduction in Number of Containers Purchased/Sold

Enter the result for each line in Column E above and on Form B-A-102, Schedule C, in Column C of the corresponding product line *(see instructions for Form B-A-102).*

Signature: _____ Title: _____ Date: _____

I certify that, to the best of my knowledge, this return is accurate and complete.

Mail to: North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0110.
Questions: Contact Excise Tax Division at: Telephone Number: (919) 707-7500; Fax Number: (919) 250-7898