



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."



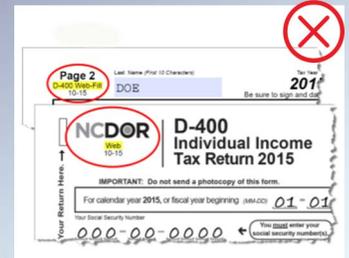
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





B-A-101R

Application for Other Tobacco Products Excise Tax Refund for North Carolina Tax-Paid Other Tobacco Products Returned to Manufacturer

Return for Month Ended (MM-DD-YY) _____
(Date returned to manufacturer)

DOR Use Only

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

Trade Name _____

Mailing Address _____

City _____ State _____ Zip Code _____

Name of Contact Person _____ State of Domicile _____

Phone Number _____ Fax Number _____

FEIN or SSN

NCDOR ID

Computation of Refund for North Carolina Tax-Paid Other Tobacco Products

<p>1. Total Cost Price of Other Tobacco Products Returned to Manufacturer Cost price is the price paid for the products before any discount, rebate, or allowance. (Attach copies of invoices or equivalent information.)</p>	1.	_____
<p>2. Refund Rate for Returned Other Tobacco Products</p>	2.	12.8%
<p>3. Refund Due Multiply Line 1 by Line 2</p>	3.	_____
<p>4. Discount Multiply Line 3 by 2%</p>	4.	_____
<p>5. Total Refund Due Line 3 minus Line 4</p>	5.	\$ _____

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 other tobacco 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 other tobacco products, excluding vapor 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. For a claim for refund filed within the statute of limitations, the Department must take one of the following actions within six months after the date the claim for refund is filed: (1) send the taxpayer a refund of the amount shown due on the claim for refund; (2) adjust the amount of the refund shown due and send the taxpayer a refund of the adjusted amount; (3) deny the refund and send the taxpayer a notice of proposed denial; or (4) request additional information from the taxpayer. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund.