B-A-45
Web
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Statement of Inventory for 2009 Cigarette Excise Tax Increase

North Carolina Department of Revenue

Effective date *(MM-DD-YY)* ___ - ___ - ___

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/Account Number

Fill in circle if applicable:
○ Amended Return

Part 1. Computation of Increased N.C. Cigarette Excise Tax

Inventory of North Carolina Tax-Paid Cigarette Packs on September 1, 2009	Column A	Column B
	List in Packs of:	
	Twenty	Twenty-Five
1. Number of Saleable North Carolina Tax-Paid Packs of Cigarettes ▶ 1.	.00	.00
2. Number of Unsaleable North Carolina Tax-Paid Packs of Cigarettes ▶ 2.	.00	.00
3. Total North Carolina Tax-Paid Packs of Cigarettes Add Lines 1 and 2 3.	.00	.00
4. Additional Tax - .50¢ Per Cigarette *(Pack of 20, Rate 10¢; Pack of 25, Rate 12.50¢)* 4.	**10¢**	**12.50¢**
5. Additional Excise Tax Due Multiply Line 3 by Line 4 5.	.00	.00
6. Additional Tax Add Column A and Column B on Line 5 ▶ 6.	.00	
7. Penalty *(10% for late payment; 5% per month, maximum 25%, for late filing)* Multiply Line 6 by rate above if return with full payment is not filed timely. ▶ 7.	.00	
8. Interest *(See the Department's website, www.dornc.com, for current interest rate.)* Multiply Line 6 by applicable rate if return with full payment is not filed timely. ▶ 8.	.00	
9. Total Payment Due Add Lines 6 through 8 9. $	.00	

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

Reports are due by September 21, 2009. Mail this form with your check or money order in U.S. currency from a domestic bank to:
North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0110

 Legal Name _____ **NCDOR ID** _____

Part 2. N.C. Tax-Paid Cigarettes Received and Included in Inventory But Invoices Not Yet Received *(Attach additional pages if needed)*

Manufacturer	Brand	Bill of Lading	BOL Date	Number of Packs	Pack Size

Part 3. Invoices Received But the Actual Cigarettes Have Not Yet Been Received *(Attach additional pages if needed)*

Manufacturer	Brand	Invoice Number	Invoice Date	Number of Packs	Pack Size

General Instructions

Effective September 1, 2009, the North Carolina General Assembly increased the excise tax on cigarettes from 1.75¢ per cigarette to 2.25¢ per cigarette. Due to this increase, all distributors must complete an inventory of all North Carolina tax-paid cigarettes on September 1, 2009 and pay any additional excise tax due on or before September 21, 2009.

Part 1. Computation of Increased N.C. Cigarette Excise Tax

Complete Part 1, Lines 1 through 5 to determine the amount of additional excise tax due. The additional excise tax is calculated based on the difference between the former rate of 1.75¢ per cigarette and the new rate of 2.25¢ per cigarette. Each distributor must include all N.C. cigarettes on which tax has been paid or will be paid with Form B-A-5, Monthly Report of Resident Cigarette Distributor, or B-A-6, Monthly Report of Nonresident Cigarette Distributor, for the period ending August 31, 2009, and all cigarettes purchased tax paid by the distributor, including stale or unsalable packs. **Important.** All unsalable cigarettes that the distributor intends to return to the manufacturer and apply for a refund of excise tax paid should be returned to the manufacturer prior to September 1, 2009 to avoid paying the additional tax. Absent conclusive proof to the contrary, refunds of excise tax on returned product received by the manufacturer prior to September 1, 2010 will be refunded at the rate of 1.75¢ per cigarette (the rate prior to September 1, 2009).

Complete Line 8 to determine the amount of penalty due if the report is received after September 21, 2009.

Complete Line 9 to determine the amount of interest due if payment of the additional tax due is received after September 21, 2009. Interest accrues from the time the additional tax is due until the time of payment. The Secretary of Revenue establishes the interest rate on a semiannual basis.

Part 2. N.C. Tax-Paid Cigarettes Received and Included in Inventory But Invoices Not Yet Received

List the required information for North Carolina cigarettes received and included in inventory, but not yet invoiced, as of September 1, 2009.

Part 3. Invoices Received But the Actual Cigarettes Have Not Yet Been Received

List the required information for North Carolina cigarettes invoiced, but not received, as of September 1, 2009.