Example 1: Application for Period: Beginning: 7/1/2022 Ending: 7/31/2022

Legal Name: XYZ Cigar Wholesaler Trade Name: XYZ Cigar Wholesaler

FEIN: 99-9999999 DOR ID: 123456789

Mailing Address: 101 Circle Court

City: Raleigh State: NC Zip: 27609

Name of Person to Contact: John Smith

Phone Number: 919-111-1212 Fax Number: 919-111-1313 State of Domicile: NC

Taxpayer bought 100 cigars with a cost price of \$5.00 per cigar. How does the Taxpayer fill out the B-A-101 and the B-A-101, Schedule A.

## B-A-101

Line 1: \$500.00

Line 2: \$0

Line 3: \$0

Line 4: \$0

Line 5: \$0

Line 6: \$500.00

Line 7: \$64.00

Line 8 a.: \$1.28

Line 8 b.: \$33.32

Line 9: \$29.40

Line 10: \$0

Line 11: \$0

Line 12: \$29.40

## B-A-101, Schedule A

Application for Period: Beginning: 7/1/2022 Ending: 7/31/2022

Legal Name: XYZ Cigar Wholesaler

DOR ID: 123456789 Column A: 7/2/2022 Column B: 1001

Column C: John Doe Cigar Company Column D: Churchill Espresso Brand

Column E: 100 Column F: \$500.00 Column G: \$64.00 Column H: \$30.00 Column I: \$34.00

Subtotal (Total of Column I): \$34.00

Total: 33.32

Include signature, title, and date



## B-A-101 Monthly Tobacco Products Other Than Cigarettes Excise Tax Return

	Period (MM-DD-YY) 07 - 01 -	22 Ending		1 - 22	DOF	R Use Only —————			
Legal Name of Owner (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)									
XYZ	CIGAR WHOLESALER	FEIN or SSN							
Trade Name					99-9999999				
XYZ	CIGAR WHOLESALER				100 000000				
	Address					/			
101	CIRCLE COURT				NCDOR ID				
City			State	Zip Code	123456789				
RAL	EIGH		NC	27609					
Name o	f Contact Person			State of Domicile					
JOH	N SMITH			NC	Fill in circl	Fill in circle if applicable:			
Phone I	lumber	Fax Number			O Amer	nded Return			
919-	111-1212	919-111-13	313						
Computation of Tobacco Products Other Than Cigarettes Excise Tax Sold/Purchased in Taxable Transactions									
	NOTE: See instructions for the definition								
1.	Cost Price of Tobacco Products Other T (Attach copies of invoices or equivalent inf	ormation.)	Sold/Purchased	During the Month	1.	500 . 00			
	Cost Price of Tobacco Products Other 1 (Attach copies of invoices or equivalent int	2.	0.00						
3.	Cost Price of Tobacco Products Other T Government or Instrumentalities Thereo (Attach copies of invoices or equivalent int	of.	Sold to the Fede	rai	<b>▶</b> 3.	0.00			
4.	Cost Price of Other Exempt Tobacco Pr (See instructions.)	oducts Other Th	han Cigarettes		<b>4</b> .	0.00			
	Total Cost Price of Exempt Sales Add Lines 2 through 4				5.	0.00			
6.	Total Cost Price of Tobacco Products O Transactions During the Month Line 1 minus Line 5	ther Than Cigar	rettes Sold/Purch	ased in Taxable	6.	500 . 00			
7.	Tax Due Multiply Line 6 by 12.8%				7.	64 . 00			
8.	a. Discount (Multiply Line 7 by 2%, if return with full	payment is timel	ly filed; otherwise,	enter zero.)	▶ 8a.	1 . 28			
	b. Cigar Calculation (From B-A-101, Schedule A) (Must be	attached)			▶ 8b.	33 . 32			
9.	Total Excise Tax Due Line 7 minus Line 8a and Line 8b				<b>&gt;</b> 9.	29 . 40			
10.	Penalty (See instructions)				▶ 10.	0.00			
11.	Interest (See the Department's website, website, website, website)	<u>ww.ncdor.gov,</u> fo	or current interest r	rate.)	<b>▶</b> 11.	0.00			
12.	<b>Total Payment Due</b> Add Lines 9 through 11				12. \$	29 . 40			
Signature:									

Returns for tobacco products other than cigarettes are due on or before the 20th day of the month following the month in which the taxable sales and other activities occur. A return must be filed even if no tax is due. Form B-A-7, Tobacco Report Tax-Paid Products of Nonparticipating Manufacturers, must be filed with this return for any roll-your-own (RYO) cigarette tobacco products, even if there is no activity to report.

Note: Taxable transactions for vapor products reported and paid separately on Form B-A-102, Monthly Vapor Products Excise Tax Return.

Payments made by check or money order 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



## B-A-101 Schdule A Schedule for Discount on Thirty Cent (30¢) Cap on Cigars

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME)	NCDOR ID
XYZ CIGAR WHOLESALER	Beginning (MM-DD-YY) 07 - 01 - 2022 Ending (MM-DD-YY) 07 - 31 - 2022

**NOTE:** The total Cost Price of all cigars must be included on Line 1 of the B-A-101 in order to use this schedule for the discount on the thirty cent (30¢) cap on cigars. Do not include cigars that are exempt from excise tax. Copies of all invoices must be attached. **Only one tobacco product per invoice item. Tobacco product items cannot be combined.** 

(A) Date	(B) Invoice #	(C) Vendor Name	(D) Entire Cigar Description (per purchase invoice)	(E) Number of Cigars	(F) Cost Price of Cigars in Column E	(G) Multiply Column F by 12.8%	(H) Multiply Column E by \$0.30	(I) Subtract Column H from Column G (If negative, enter zero)	
07/02/2022	1001	JOHN DOE CIGAR COMPANY	CHURCHILL ESPRESSO BRAND	100	\$ 500.00	\$ 64.00	\$ 30.00	\$ 34.00	
A) Cultural (Tatal of Cultura I)									

1) Subtotal (Total of Column I)

2) Total (Multiply subtotal above by 0.98. Enter the amount here and in Box 8b, B-A-101)

\$ 34.00

\$ 33.32