Example 3: Application for Period: Beginning: 9/1/2022 Ending: 9/30/2022 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 \$2.00 per cigar and also bought 100 cigars at a cost price of \$6.00 per cigar. How does the Taxpayer fill out the B-A-101 and the B-A-101, Schedule A.

<u>B-A-101</u>

Line 1: \$800.00 Line 2: \$0 Line 3: \$0 Line 4: \$0 Line 5: \$0 Line 6: \$800.00 Line 7: \$102.40 Line 8 a.: \$2.05 Line 8 b.: \$45.86 Line 9: \$54.49 Line 10: \$0 Line 11: \$0 Line 12: \$54.49

B-A-101, Schedule A: First entry on the Columns

Application for Period: Beginning: 9/1/2022 Ending: 9/30/2022 Legal Name: XYZ Cigar Wholesaler DOR ID: 123456789 Column A: 9/2/2022 Column B: 3001 Column C: John Doe Cigar Company Column D: Capri Torpedo Brand Column E: 100 Column F: \$200.00 Column F: \$200.00 Column G: \$25.60 Column H: \$30.00 Column I: \$0.00

B-A-101, Schedule A: Second entry on the Columns

Column A: 9/2/2022 Column B: 3002 Column C: John Doe Cigar Company Column D: Capri Churchill Brand Column E: 100 Column F: \$600.00 Column G: \$76.80 Column H: \$30.00 Column I: \$46.80

Subtotal (Total of Column I): \$46.80 Total: 45.86

Include signature, title, and date

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

NCDOR Web 7-22

			DOR Us	se Only			
App for	Period (MM-DD-YY) 09 - 01 - 22 Ending (MM-DD-YY)	9 - 30 - 22					
Legal Na	ame of Owner (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND A	ADDRESS)					
XYZ	XYZ CIGAR WHOLESALER FEIN or SSN						
Trade N		99-9999999					
XYZ	CIGAR WHOLESALER		99-9999999				
Mailing	Address						
101	CIRCLE COURT	NCDOR ID					
City		123456789	123456789				
RAL	EIGH	NC 27609					
Name of	f Contact Person	State of Domicile					
JOH	JOHN SMITH Fill in circle if applicable:						
Phone N	lumber Fax Number		O Amendeo	d Return			
919-	111-1212 919-111-1313						
Cor	nputation of Tobacco Products Other Than Cigare	ttes Excise Tax Sold/	Purchased in Taxabl	le Transactions			
	NOTE: See instructions for the definition of "Cost Price".						
1.	Cost Price of Tobacco Products Other Than Cigarettes Sold/P (Attach copies of invoices or equivalent information.)	Purchased During the Mont	th ▶ 1	800.00			
2.	Cost Price of Tobacco Products Other Than Cigarettes Sold C (Attach copies of invoices or equivalent information.)	Outside North Carolina	▶ 2.	0.00			
3.	Cost Price of Tobacco Products Other Than Cigarettes Sold to Government or Instrumentalities Thereof. (Attach copies of invoices or equivalent information.)	o the Federal	▶ 3.	0.00			
4.	Cost Price of Other Exempt Tobacco Products Other Than Cig (See instructions.)	garettes	▶ 4.	0.00			
5.	Total Cost Price of Exempt Sales Add Lines 2 through 4		5.	0.00			
6.	Total Cost Price of Tobacco Products Other Than Cigarettes S Transactions During the Month Line 1 minus Line 5	Sold/Purchased in Taxable	6.	800.00			
7.	Tax Due Multiply Line 6 by 12.8%		7.	102 . 40			
8.	a. Discount (Multiply Line 7 by 2%, if return with full payment is timely filed;	otherwise, enter zero.)	► 8a.	2.05			
	b. Cigar Calculation (From B-A-101, Schedule A) (Must be attached)		▶ 8b.	45.86			
9.	Total Excise Tax Due Line 7 minus Line 8a and Line 8b		▶ 9.	54.49			
10.	Penalty (See instructions)		▶ 10.	0.00			
11.	Interest (See the Department's website, <u>www.ncdor.gov</u> , for curren (See instructions)	nt interest rate.)	▶ 11.	0.00			
12.	Total Payment Due Add Lines 9 through 11		12. \$	54 . 49			
Signatu	ıre: JOHN SMIITH		Dat	te: 09 / 15 / 22			

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.

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

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

\$45.86



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 09 - 01 - 2022 Ending 09 - 30 - 2022 (MM-DD-YY)]

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 Desc (per purchase in	c ription voice)	(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)
09/02/2022	3001	JOHN DOE CIGAR COMPANY	CAPRI TORPEDO BRAND		100	\$ 200.00	\$ 25.60	\$ 30.00	\$ 0.00
09/02/2022	3002	JOHN DOE CIGAR COMPANY	CAPRI CHURCHILL BRAND		100	\$ 600.00	\$ 76.80	\$ 30.00	\$ 46.80
1) Subtotal (Total of Column I)								\$ 46.80	

Note: This accounts for discount received on Line 8a, B-A-101