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.
# Monthly Vapor Products Excise Tax Return

**Computation of Vapor Products Sold/Purchased in Taxable Transactions**

1. **Number of Milliliters of Vapor Products Sold/Purchased During the Month**
   - (Round to the nearest whole number. Attach copies of invoices or equivalent information.)
   - \[ \text{mL} \]

2. **Number of Milliliters of Vapor Products Sold Outside of North Carolina**
   - (Round to the nearest whole number. Attach copies of invoices or equivalent information.)
   - \[ \text{mL} \]

3. **Number of Milliliters of Vapor Products Sold to the Federal Government or Instrumentalities Thereof**
   - (Round to the nearest whole number. Attach copies of invoices or equivalent information.)
   - \[ \text{mL} \]

4. **Number of Milliliters of Vapor Products Sold in Designated Sales Agreements**
   - (Round to the nearest whole number. See instructions.)
   - \[ \text{mL} \]

5. **Total Number of Exempt Milliliters of Vapor Products Sold**
   - Add Lines 2 through 4
   - \[ \text{mL} \]

6. **Total Number of Milliliters of Vapor Products Sold/Purchased in Taxable Transactions During the Month**
   - Line 1 minus Line 5
   - \[ \text{mL} \]

7. **Total Vapor Products Tax Due**
   - Multiply Line 6 by $0.05
   - \[ \text{mL} \]

8. **Penalty**
   - (10% for late payment; 5% per month, maximum 25%, for late filing)
   - (See instructions)
   - \[ \text{mL} \]

9. **Interest**
   - (See the Department’s website, [www.ncdor.gov](http://www.ncdor.gov), for current interest rate.)
   - (See instructions)
   - \[ \text{mL} \]

10. **Total Payment Due**
    - Add Lines 7 through 9
    - \[ \$ \]

---

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

**Title:**

**Date:**

---

Returns for other tobacco vapor products 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.

**Note:** Taxable transactions for non-vapor other tobacco products must be reported and paid separately on Form B-A-101, Monthly Other Tobacco Products Excise Tax Return.

Payments must be made by check or money order and 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