



**NCDOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

**Excise Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
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## **Information on Who Must Apply for a Cigarette Distributor's License In Order to Remit the Excise Tax Due on Tobacco Products**

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You are required to use Form B-A-2 if you are the first person handling non-tax-paid cigarettes in North Carolina and are liable for the excise tax. A distributor must obtain a renewable distributor's license for each place of business and pay a tax of twenty-five dollars (\$25.00) for each license. Use a separate form for each business location.

The following situations provide guidance as to who is required to obtain a license:

- A distributor who purchases non-tax-paid cigarettes directly from a manufacturer.
- A nonresident distributor selling and shipping non-tax-paid cigarettes into North Carolina on their own truck.
- A manufacturer who sells non-tax-paid cigarettes to a distributor.
- A manufacturer who sells non-tax-paid cigarettes to a retail dealer or an ultimate consumer.

**Note:** A retail dealer that purchases tax-paid cigarettes from a licensed distributor or manufacturer does not need to obtain a license or bond because the excise tax has already been paid.

Sales and Use Tax is paid on retail sales of cigarettes. General questions regarding Sales and Use Tax due on cigarettes should be directed to the Taxpayer Assistance and Collection Center at telephone number (877) 252-3052 (toll free).

For additional information or assistance regarding whether you are required to obtain a license, contact the Excise Tax Division at telephone number (919) 707-7500.