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.

Before Sending

- Do not submit photocopies of returns. Submit originals only.
- Do not mix form types.

Printing

- Set page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.
- Do not select “print on both sides of paper.”
An original manufacturer’s affidavit or a written certificate signed under penalty of perjury and a copy of the manufacturer’s credit memo MUST be attached to this application.

Documentation that North Carolina other tobacco products excise tax was previously paid on the returned product must be included with all filed claims for refund. This claim for refund is for use by taxpayers for stale or unsalable other tobacco products, excluding vapor products, that are returned to the manufacturer. In general, the statute of limitations for obtaining a refund is the later of three years after the due date of the return or two years after payment of the tax. For a claim for refund filed within the statute of limitations, the Department must take one of the following actions within six months after the date the claim for refund is filed: (1) send the taxpayer a refund of the amount shown due on the claim for refund; (2) adjust the amount of the refund shown due and send the taxpayer a refund of the adjusted amount; (3) deny the refund and send the taxpayer a notice of proposed denial; or (4) request additional information from the taxpayer. If the Department does not take one of the actions within six months, the inaction is considered a proposed denial of the requested refund.

Signature: __________________________________________ Title: _____________________________ Date: ___________________________

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

An original manufacturer’s affidavit or a written certificate signed under penalty of perjury and a copy of the manufacturer’s credit memo MUST be attached to this application.

North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0950