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.
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.)

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.)

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.)

4. Number of Other Exempt Milliliters of Vapor Products
   (Round to the nearest whole number. See instructions.)

5. Total Number of Exempt Milliliters of Vapor Products Sold
   Add Lines 2 through 4

6. Total Number of Milliliters of Vapor Products Sold/Purchased in Taxable Transactions During the Month
   Line 1 minus Line 5

7. Total Vapor Products Tax Due
   Multiply Line 6 by $0.05

8. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing)
   (See instructions)

9. Interest (See the Department’s website, www.ncdor.gov, for current interest rate.)
   (See instructions)

10. Total Payment Due
    Add Lines 7 through 9

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