

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.

**B-A-101**

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 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

Application for Period Beginning (MM-DD-YY) **09 - 01 - 22** Ending (MM-DD-YY) **09 - 30 - 22**

DOR Use Only

Legal Name of Owner (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

**XYZ CIGAR WHOLESALER**

Trade Name **XYZ CIGAR WHOLESALER**

Mailing Address **101 CIRCLE COURT**

City **RALEIGH** State **NC** Zip Code **27609**

Name of Contact Person **JOHN SMITH** State of Domicile **NC**

Phone Number **919-111-1212** Fax Number **919-111-1313**

FEIN or SSN **99-9999999**

NCDOR ID **123456789**

Fill in circle if applicable:  
 Amended Return

## Computation of Tobacco Products Other Than Cigarettes Excise Tax Sold/Purchased in Taxable Transactions

**NOTE: See instructions for the definition of "Cost Price".**

1. Cost Price of Tobacco Products Other Than Cigarettes Sold/Purchased During the Month (Attach copies of invoices or equivalent information.)	1.	<b>800 .00</b>
2. Cost Price of Tobacco Products Other Than Cigarettes Sold Outside North Carolina (Attach copies of invoices or equivalent information.)	2.	<b>0 .00</b>
3. Cost Price of Tobacco Products Other Than Cigarettes Sold to the Federal Government or Instrumentalities Thereof. (Attach copies of invoices or equivalent information.)	3.	<b>0 .00</b>
4. Cost Price of Other Exempt Tobacco Products Other Than Cigarettes (See instructions.)	4.	<b>0 .00</b>
5. Total Cost Price of Exempt Sales Add Lines 2 through 4	5.	<b>0 .00</b>
6. Total Cost Price of Tobacco Products Other Than Cigarettes Sold/Purchased in Taxable Transactions During the Month Line 1 minus Line 5	6.	<b>800 .00</b>
7. Tax Due Multiply Line 6 by 12.8%	7.	<b>102 .40</b>
8. a. Discount (Multiply Line 7 by 2%, if return with full payment is timely filed; otherwise, enter zero.)	8a.	<b>2 .05</b>
b. Cigar Calculation (From B-A-101, Schedule A) (Must be attached)	8b.	<b>45 .86</b>
9. Total Excise Tax Due Line 7 minus Line 8a and Line 8b	9.	<b>54 .49</b>
10. Penalty (See instructions)	10.	<b>0 .00</b>
11. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) (See instructions)	11.	<b>0 .00</b>
12. Total Payment Due Add Lines 9 through 11	12. \$	<b>54 .49</b>

Signature: **JOHN SMITH** Title: **PRESIDENT** Date: **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.

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

