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.
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 must be 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

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

---

Signature: 
Title: 
Date: 

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 must be 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