

Instructions for Handwritten **Forms**

Guidelines



Do not use red ink. Use blue or black ink.









Do not use dollar signs, commas, or other punction 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."



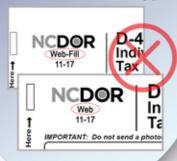
Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





B-A-101R Application for Other Tobacco Products (Excluding Vapor and Alternative Nicotine Products) Excise Tax Refund for Tax-Paid Products Returned to Manufacturer

	Return for Month Ended (MM		DOR Use Only			
Legal	Name (First 35 Characters) (USE CAPITAL LETTER	 [
Trade	Name		FEIN or SSN			
Physi	cal Address (As Shown on Tobacco License)	4				
City			State	Zip Code		
Name	of Contact Person			State of Domicile	4	NCDOR ID
Phone	Number	Fax Number				
S	chedule A. Computation of Refu	nd for Tax-Paid Other	Tobacco	Products (E	хс	luding Vapor and Alternative Nicotine)
1.	Refund Due on Cigars Subject to (From Schedule B, Line 2)	o \$0.30 Cap		> 1.		
2.	Refund Due on Snuff (From Schedule C, Line 2)			2.		
3.	Refund Due on Remaining Other (From Schedule D, Line 2)	Tobacco Products		3.		
4.	Refund Due on All Other Tobacc Add Lines 1 through 3	o Products		▶ 4.		
5.	Discount Multiply Lines 4 by 2%			5.		
6.	Total Refund Due Line 4 minus Lines 5			6.	\$	•
Signa	ature:	Ti	tle:			Date:

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 (excluding vapor and alternative nicotine) 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 and alternative nicotine 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.

Page 2, B-A-101R, Web, 6-25	Legal Name	NCDOR ID
Schedule B. Schedule	for Cigars Subject to \$0.30 Cap	(Schedule must be attached)
This schedule includes all less than \$0.30 each on Sc	•	more than \$0.30 each. Include cigars for which 12.8% of cost price

NOTE: Applicant must attach the manufacturer affidavits. Only cigars for which the applicant has paid the North Carolina excise tax are eligible for refund.

1. Total Number of Tax-Paid Cigars Returned to Manufacturer

1.

Refund Due on Cigars
Multiply Line 1 by \$0.30 (To Schedule A, Line 1)

2.	\$							
			_		_			

Schedule C. Schedule for Snuff (Schedule must be attached)

NOTE: Applicant must attach the manufacturer affidavits. Only snuff for which the applicant has paid the North Carolina excise tax is eligible for refund.

1. Total Amount of Tax-Paid Snuff in Ounces Returned to the Manufacturer

Refund Due On Snuff Multiply Line 1 by \$0.40 (To Schedule A, Line 2)

Schedule D. Schedule for Remaining Other Tobacco Products (Excluding Vapor and Alternative Nicotine) (Schedule must be attached)

Include remaining other tobacco products reported on Form BA-101 and cigars for which 12.8% of cost price is less than \$0.30 each.

NOTE: Applicant must attach the manufacturer affidavits. Only other tobacco products reported for which the applicant has paid the North Carolina excise tax are eligible for refund.

1. Cost Price of Remaining Tax-Paid Other Tobacco Products Returned to Manufacturer

Refund Due on Remaining Other Tobacco Products Multiply Line 1 by 12.8% (*To Schedule A, Line 3*)