

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.





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-DD-YY) <input style="width:100%;" type="text"/>	DOR Use Only
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) <input style="width:100%;" type="text"/>	FEIN or SSN <input style="width:100%; height: 20px;" type="text"/>
Trade Name <input style="width:100%;" type="text"/>	
Physical Address (As Shown on Tobacco License) <input style="width:100%;" type="text"/>	NCDOR ID <input style="width:100%; height: 20px;" type="text"/>
City <input style="width:40%;" type="text"/> State <input style="width:10%;" type="text"/> Zip Code <input style="width:15%;" type="text"/>	
Name of Contact Person <input style="width:45%;" type="text"/> State of Domicile <input style="width:10%;" type="text"/>	
Phone Number <input style="width:30%;" type="text"/> Fax Number <input style="width:30%;" type="text"/>	

Schedule A. Computation of Refund for Tax-Paid Other Tobacco Products (Excluding Vapor and Alternative Nicotine)		
1. Refund Due on Cigars Subject to \$0.30 Cap <i>(From Schedule B, Line 2)</i>	▶	1. <input style="width:100%;" type="text"/>
2. Refund Due on Snuff <i>(From Schedule C, Line 2)</i>		2. <input style="width:100%;" type="text"/>
3. Refund Due on Remaining Other Tobacco Products <i>(From Schedule D, Line 2)</i>		3. <input style="width:100%;" type="text"/>
4. Refund Due on All Other Tobacco Products Add Lines 1 through 3	▶	4. <input style="width:100%;" type="text"/>
5. Discount Multiply Lines 4 by 2%		5. <input style="width:100%;" type="text"/>
6. Total Refund Due Line 4 minus Lines 5	▶	6. \$ <input style="width:100%;" type="text"/>

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.

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.

Schedule B. Schedule for Cigars Subject to \$0.30 Cap *(Schedule must be attached)*

This schedule includes all cigars for which 12.8% of cost price is more than \$0.30 each. Include cigars for which 12.8% of cost price is less than \$0.30 each on Schedule D.

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. _____
- 2. Refund Due on Cigars 2. \$ _____
 Multiply Line 1 by \$0.30 *(To Schedule A, Line 1)*

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 1. _____
- 2. Refund Due On Snuff 2. \$ _____
 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 1. _____
- 2. Refund Due on Remaining Other Tobacco Products 2. \$ _____
 Multiply Line 1 by 12.8% *(To Schedule A, Line 3)*