NCDOR | NORTH CAROLINA DEPARTMENT OF REVENUE
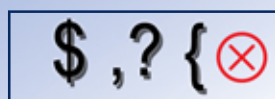
Instructions for Handwritten Forms

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.
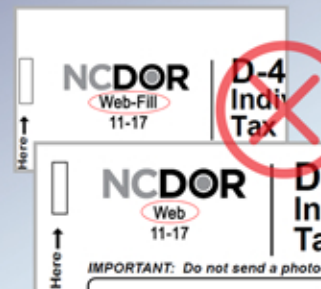
Do not select "print on both sides of paper."

Before Sending

Do not submit photocopies of returns. Submit originals only.

Do not mix form types.

NCDOR Web-Fill 11-17 | D-4 Indiv Tax

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IMPORTANT: Do not send a photo

NCDOR
Web 6-25

B-A-102
Monthly Vapor and Alternative Nicotine Products Excise Tax Return

DOR Use Only

Application for Period
Beginning *(MM-DD-YY)* ___ - ___ - ___
Ending *(MM-DD-YY)* ___ - ___ - ___

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

Trade Name

Physical Address *(As Shown on Tobacco License)*

City **State** **Zip Code**

Name of Contact Person **State of Domicile**

Phone Number **Fax Number** **Email Address**

FEIN or SSN

NCDOR ID

Fill in circle if applicable:
○ Amended Return

Schedule A. Computation of Excise Tax Due on Vapor and Alternative Nicotine Products

NOTE: Round milliliters to the nearest whole number.

1. **Number of Milliliters of Vapor Products Sold/Purchased During the Month**
   (Attach copies of invoices or equivalent information)
   ▶ 1. _____ mL

2. **Number of Milliliters of Vapor Products Sold Outside of North Carolina**
   (Attach copies of invoices or equivalent information)
   ▶ 2. _____ mL

3. **Number of Milliliters of Vapor Products Sold to the Federal Government or Its Instrumentalities**
   (Attach copies of invoices or equivalent information)
   ▶ 3. _____ mL

4. **Number of Other Exempt Milliliters of Vapor Products**
   (See instructions)
   ▶ 4. _____ mL

5. **Total Number of Exempt Milliliters of Vapor Products Sold**
   Add Lines 2 through 4
   ▶ 5. _____ mL

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

7. **Excise Tax Due on Vapor Products**
   Multiply Line 6 by $0.05
   ▶ 7. _____

8. **Excise Tax Due on Alternative Nicotine Products**
   (From Schedule B, Line 7)
   ▶ 8. _____

9. **Total Excise Tax Due on Vapor and Alternative Nicotine Products**
   Add Line 7 and Line 8
   ▶ 9. _____

10. **Penalty**
    (See instructions)
    ▶ 10. _____

11. **Interest**
    (See instructions)
    ▶ 11. _____

12. **Total Payment Due**
    Add Lines 9 through 11
    12. $ _____

Signature: _____ Title: _____ Date: _____
I certify that, to the best of my knowledge, this return is accurate and complete.

Legal Name _____ **NCDOR ID** _____

Schedule B. Computation of Excise Tax Due on Alternative Nicotine Products *(Schedule must be attached)*

1. **Number of Containers of Alternative Nicotine Products Purchased/Sold in Taxable Transactions**
    (From Schedule C, Total of Column D)

    1. _____

2. **Excise Tax on Units Less Than or Equal to 20 in Each Container**
    Multiply Line 1 by $0.10

    2. _____

3. **Units with Greater Than 20 per Container**
    (From Schedule C, Total of Column G)

    3. _____

4. **Excise Tax on Units Greater Than 20 in Each Container**
    Multiply Line 3 by $0.005

    4. _____

5. **Excise Tax on Alternative Nicotine Products**
    Add Line 2 and Line 4

    5. _____

6. **Discount**
    If return with full payment is timely filed, multiply Line 5 by 2%; otherwise, enter zero.

    6. _____

7. **Total Excise Tax Due on Alternative Nicotine Products**
    Line 5 minus Line 6 *(To Schedule A, Line 8)*

    7. $ _____

Schedule C. Detail Schedule for Excise Tax on Alternative Nicotine Products *(Schedule must be attached)*

NOTE: Copies of all invoices must be attached. Only one alternative product per line. Items cannot be combined.

(A) **Alternative Nicotine Product Description as Shown on Invoice**	(B) **Number of Containers Sold/ Purchased**	(C) **Number of Exempt Containers Sold** *(see instructions)*	(D) **Total Taxable Containers Sold/ Purchased** *(Column B minus Column C)*	(E) **Number of Units in Each Container**	(F) **Number of Units >20 per Container** *(Column E minus 20; if negative enter zero)*	(G) **Total Units with >20 per Container** *(Multiply Column D by Column F)*

Total of Column D
Enter the amount here and on Schedule B, Line 1 _____

Total of Column G
Enter the amount here and on Schedule B, Line 3 _____