

### 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."



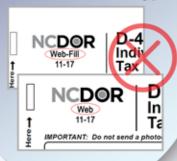
# **Before** Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.





# B-A-102R Application for Vapor and Alternative Nicotine Products Excise Tax Refund for Tax-Paid Products Returned to Manufacturer

	Return for Month Ended (MM-D	<i>D-YY</i> ) =		_		
egal N	ame (First 35 Characters) (USE CAPITAL LETTERS I	FOR YOUR NAME AND ADDRES:	S)			
rade Name				FEIN or SSN		
nvsica	al Address (As Shown on Tobacco License)					
ty			State Zip Co	ode		
	f Contact Person			of Domicile	NCDOR ID	
airie C	1 Contact Ferson		State	or bonniche		
none	Number	Fax Number				
So	chedule A. Computation of Ref	und for Tax-Paid Pr	oducts Retur	ned To Manu	Ifacturer	
	art 1. Computation of Refund fo					
	TE: Round milliliters to the neares	<u> </u>				
					1	
1.	Total Number of Milliliters of Vapo (Attach copies of invoices or equivalent	or Product Returned t information)	o Manufacture	r ▶ 1.	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	
2.	Refund Rate for Returned Vapor F	Products		2.	\$0.05	
	Refund Rute for Returned Vapor i	Toducts			ψ0.00	
3.	Refund Due for Returned Vapor P Multiply Line 1 by Line 2	roducts		<b>▶</b> 3. <b>\$</b>		
	. ,			· · ·	<del>, , , , , , , , , , , , , , , , , , , </del>	
Pa	art 2. Computation of Refund fo		ive Nicotine F	· -	<del>, , , , , , , , , , , , , , , , , , , </del>	
_	art 2. Computation of Refund for	or Tax-Paid Alternat		· -	<del>, , , , , , , , , , , , , , , , , , , </del>	
4.	art 2. Computation of Refund for Total Excise Tax Paid on Alternation Manufacturer	or Tax-Paid Alternat		· -	<u></u>	
4.	art 2. Computation of Refund for Total Excise Tax Paid on Alternation Manufacturer (From Schedule B, Line 5)	or Tax-Paid Alternat		Products  > 4.	, . , . ,	
	art 2. Computation of Refund for Total Excise Tax Paid on Alternation Manufacturer	or Tax-Paid Alternat		Products	, , , , , , , , , , , , , , , , , , ,	
4.	Total Excise Tax Paid on Alternation Manufacturer (From Schedule B, Line 5)  Discount	or Tax-Paid Alternat	Returned	Products  > 4.	, . , . ,	
4. 5. 6.	Total Excise Tax Paid on Alternation Manufacturer (From Schedule B, Line 5)  Discount Multiply Line 4 by 2%  Refund Due for Returned Alternation	or Tax-Paid Alternat ive Nicotine Products tive Nicotine Products	Returned	Products  ▶ 4.  5.  ▶ 6. \$	, , , , , , , , , , , , , , , , , , ,	
4. 5. 6.	Total Excise Tax Paid on Alternation Manufacturer (From Schedule B, Line 5)  Discount Multiply Line 4 by 2%  Refund Due for Returned Alternation 4 minus Line 5	or Tax-Paid Alternat ive Nicotine Products tive Nicotine Products	Returned	Products  ▶ 4.  5.  ▶ 6. \$	, , , , , , , , , , , , , , , , , , ,	

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.

I certify that, to the best of my knowledge, this return is accurate and complete.

Documentation that North Carolina vapor and alternative nicotine products 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 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. Computation of Excise Tax Paid on Alternative Nicotine Products (Schedule must be attached)							
1.	Number of Tax-paid Containers of Alternative Nicotine Products Returned to Manufacturer (From Schedule C, Total of Column B)	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 E)	3.					
4.	Excise Tax on Units Greater Than 20 in Each Container Multiply Line 3 by \$0.005	4.					
5.	<b>Total Excise Tax Paid on Alternative Nicotine Products Returned to Manufacturer</b> Add Lines 2 and 4	5.	\$				

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

**NOTE:** Applicant must: (1) attach the manufacturer affidavits and invoices or equivalent information; and (2) only include one alternative nicotine product per line (items cannot be combined). Only alternative nicotine products for which the applicant has paid the North Carolina excise tax are eligible for refund.

(A)  Alternative Nicotine Product Description as Shown on Affidavit	(B)  Number of Tax- Paid Containers Returned	(C)  Number of Units in Each Container	(D) Number of Units >20 per Container (Column C minus 20; if negative enter zero)	(E) Total Units with >20 per Container (Multiply Column B by Column D)
Total of Column B (Enter the amount here and on Schedule B, Line 1)		(Enter the	Total of Column E amount here and chedule B, Line 3)	