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NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer

Use the latest version of Adobe Acrobat Reader to complete the form.

Guidelines

Do not handwrite any information



Do not use commas when entering amounts



Do not use brackets for negative numbers. Use a minus sign to show the amount is negative.



Printing

Use the print icon on the form to ensure you have completed all required fields.



Do not select “print on both sides of the paper.”

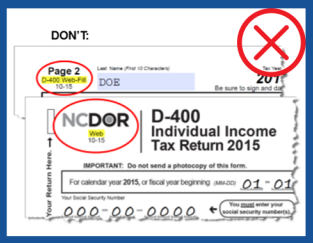


Set the page scaling to “none.” The Auto-Rotate and Center checkbox should be unchecked.



Before Sending...

Do not mix form types



Do not submit photocopies of returns. Submit original returns only.



PRINT CLEAR

NCDOR
Web-Fill
6-25

B-A-2
Application or Update to an Existing Application for Cigarette Distributor's License, Other Tobacco Products License, and Vapor Products License

Section I: Transaction Requested

Application Transaction	Type of Business	Department Use Only
☐ Initial License ☐ Change to Ownership or Officers ☐ Change to Type of Business ☐ Change of Business Name ☐ Change of Location Address	☐ Individual / Sole Proprietor ☐ Partnership ☐ Corporation ☐ LLC or LLP Enter the 7-digit Entity Number assigned by the North Carolina Secretary of State's office. All businesses, except sole proprietorships and general partnerships, must have an entity number to submit this application.	NCDORID: Date License Issued (MM/DD/YYYY): ___ ___/___ ___/___ ___ ___ ___

License Type		Manufacturer	Tax Due	Total License Tax Due (Check or Money Order **ONLY**)
Cigarette	☐ Cigarette Distributor	☐ Yes ☐ No	**$25.00**	
Other Tobacco Product (OTP)	☐ OTP Wholesale Dealer (covers wholesale and retail activity, if both)	☐ Yes ☐ No	**$25.00**	
Other Tobacco Product (OTP)	☐ OTP Retail Dealer (only)		**$10.00**	
Vapor Product (VP)	☐ Vapor Products Wholesale Dealer (covers wholesale and retail activity, if both)	☐ Yes ☐ No	**$25.00**	
Vapor Product (VP)	☐ Vapor Products Retail Dealer (only)		**$10.00**	
Total License Tax Due is for an initial license only. The total amount is due per location. For multiple locations, a separate application must be submitted for each location. Make check or money order payable to North Carolina Department of Revenue. **Do not send cash as your application will NOT be processed.**				**TOTAL** $ 0.00

Section 2: Business Information

Federal Employer Identification Number / Social Security Number: | | | | | | | | | |

LEGAL NAME OF APPLICANT (This is the name the license will be issued in)

DATE BUSINESS OPENED (MM/DD/YYYY)

TRADE NAME OR DBA (IF DIFFERENT FROM LEGAL NAME)

Physical Location – A tobacco products license is required for cigarettes, other tobacco products, and vapor products for each of the following places of business: (1) where tobacco products are manufactured; (2) where non-excise-tax-paid tobacco products are received or stored; and (3) where a delivery seller or remote seller receives or stores non-excise-tax-paid tobacco products for delivery or remote sales. If multiple licenses are required for the same location, one application may be used for the location. Submit a separate application for each place of business.

PHYSICAL LOCATION ADDRESS *(NOT P.O. Box or Route Number)*	CITY	COUNTY	STATE	ZIP CODE
MAILING ADDRESS	CITY	COUNTY	STATE	ZIP CODE
LOCATION OF RECORDS *(NOT P.O. Box or Route Number)*	CITY	COUNTY	STATE	ZIP CODE

E-MAIL ADDRESS

WEBSITE ADDRESS *(Optional)*

 Legal Name _____ **FEIN / SSN** _____

Contact Persons: North Carolina General Statutes 105-259 states that all tax records and information maintained by the North Carolina Department of Revenue are confidential. The tax information may only be given to a business owner, partner, member, or officer. If you wish to give an employee, attorney, or accountant access to your tax information, you must submit a Form Gen-58, Power of Attorney and Declaration of Representative, authorizing the release of confidential tax information. The Power of Attorney and Declaration of Representative (GEN-58 Printable Form) is accessible on the Department's website at the following address: www.ncdor.gov.

CONTACT PERSONS	TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS
License Contact			
Reporting Contact			

Section 3: Identification of Owners / Officers / Partners / Members *(Attach additional sheets, if necessary)*

1. Name (First, Middle, Last)	Title	Social Security Number
Home Address	Home Phone Number	Mobile Phone Number
2. Name (First, Middle, Last)	Title	Social Security Number
Home Address	Home Phone Number	Mobile Phone Number
3. Name (First, Middle, Last)	Title	Social Security Number
Home Address	Home Phone Number	Mobile Phone Number

Have any of the individuals listed ever been convicted of a felony or misdemeanor other than a minor traffic offense?

(Check One) ☐ Yes ☐ No If yes, attach an explanation to this application, including offense charged, convicted offense, date of conviction, case number and court jurisdiction, and any active terms of probation.

Name of bank or financial institution that will be used to make payment of Tobacco Products Tax

Name	Bank Account Number	Telephone Number
Street or PO Box (City, State, Zip Code)	Routing Number	Fax Number

Previous Owner Information: Names of any persons who previously held any ownership interest in this business *(Attach additional sheets if necessary)*

NAME OF PREVIOUS OWNER	NAME OF PREVIOUS BUSINESS	DATE CLOSED	PHYSICAL ADDRESS OF PREVIOUS BUSINESS

Identification of Previous Association: Names of any persons associated with this license application who presently or previously owned, operated, or managed another cigarette or tobacco product business. *(Attach additional sheets, if necessary)*

NAME AND TITLE	COMPLETE RESIDENCE ADDRESS (Home Address)	SOCIAL SECURITY NUMBER	NAME OF ASSOCIATED BUSINESS

Section 4: Business Operations Information

1. Applicant is: ☐ Resident ☐ Nonresident
2. Number of locations storing non-excise-tax-paid tobacco product. _____ (Attach a list of all physical locations not included on this application)
3. Number of locations storing excise tax-paid tobacco product._____ (Attach a list of all physical locations not included on this application)
4. Beginning or expected date of non-excise-tax-paid tobacco sales for this location in North Carolina for Cigarette: _____

   OTP: _____ Vapor: _____
5. Tobacco Products licensees are required to maintain a bond or irrevocable letter of credit in the amount of two-times the average expected monthly tax liability, with a $2,000.00 minimum and $2,000,000.00 maximum.

 Legal Name _____ **FEIN / SSN** _____

Select the appropriate box indicating which type of document you have submitted with the application:

☐ Surety Bond ☐ Letter of Credit

6. Do you make Delivery or Remote Sales*? ☐ Yes ☐ No

(* A Delivery or Remote Sale occurs when (1) a consumer submits the order for tobacco products and the seller is not in the physical presence of the consumer; or (2) the tobacco products are delivered via mail or a delivery service.)

7. Are you required to remit Sales and Use Tax on Delivery or Remote Sales? ☐ Yes ☐ No
8. Will you manufacture, purchase, or possess Roll-Your-Own (RYO) Cigarette Tobacco? ☐ Yes ☐ No
9. Will you be importing Tobacco Products from Out-of-Country Vendors? ☐ Yes ☐ No
10. If a nonresident Cigarette distributor, are you licensed in your state of residence? ☐ Yes ☐ No
11. Have you ever had a tobacco license denied or revoked in another state? ☐ Yes ☐ No If yes, please attach explanation.
12. Are you planning to sell Alternative Nicotine Products (ANP)? ☐ Yes ☐ No
13. Are you planning to sell other tobacco products (OTP) other than Alternative Nicotine Products (ANP)? ☐ Yes ☐ No

List all states in which you hold a current cigarette license or previously held a cigarette license. *(Attach additional list, if necessary)*

State	License Number	State	License Number

If applying for a **cigarette distributor's license**, list ALL manufacturers from whom you have a letter stating that they will sell you non-excise-tax-paid cigarettes upon licensure from this department. (Attach a copy of each letter of intent received from a manufacturer). *(Attach additional sheets, if necessary)* **This is REQUIRED. The application will be returned if not provided.**

Manufacturer Name	Complete Address	Telephone Number

If applying for a **cigarette distributor's license**, list ALL the Cigarette Brands you intend to sell. *(Attach additional sheets, if necessary)*

I certify that the cigarette brands that I sell are all listed on the Attorney General's website as approved brands pursuant to the Master Settlement Agreement. https://ncdoj.gov/legal-services/legal-resources/tobacco-lists/ ☐ Yes

If applying for an **OTP or ANP wholesale or retail dealer license**, list the supplier(s) of your non-excise-tax-paid OTP or ANP products. If receiving OTP or ANP products from an out-of-state supplier only, indicate the delivery method into North Carolina. *(Attach additional sheets, if necessary)* **This is REQUIRED**. **The application will be returned if not provided.**

Supplier Name	Complete Address	Telephone Number	Projected Date of First Purchase	Method of Shipping

 Legal Name _____ **FEIN / SSN** _____

If applying for a **vapor products wholesale or retail dealer license**, list the supplier(s) of your non-excise-tax-paid vapor products. If receiving Vapor products from an out-of-state supplier only, indicate the delivery method into North Carolina. *(Attach additional sheets, if necessary)* **This is REQUIRED. The application will be returned if not provided.**

Supplier Name	Complete Address	Telephone Number	Projected Date of First Purchase	Method of Shipping

If applying for an **OTP wholesale or retail dealer license**, list ALL the Roll-Your-Own (RYO) Cigarette Tobacco Brands you intend to sell. *(Attach additional sheets, if necessary)*

Section 5: Certification

This application must be signed by a business owner, partner, member, or officer with the authority to legally bind the business entity.

I certify that I have read this application, and know and understand its contents and that all the information herein is true and accurate. I understand it is unlawful to knowingly make a false statement on the application and that any violation may result in the revocation of any tobacco product license.

NAME (PLEASE PRINT OR TYPE)	TITLE
SIGNATURE	DATE

TELEPHONE NUMBER	FAX NUMBER	E-MAIL ADDRESS

Section 6: Additional Information for Applicants

License Requirements

A tobacco products license is required for cigarettes, other tobacco products, and vapor products for each of the following places of business: (1) where tobacco products are manufactured; (2) where non-excise-tax-paid tobacco products are received or stored; and (3) where a delivery seller or remote seller receives or stores non-excise-tax-paid tobacco products for delivery or remote sales. If multiple licenses are required for the same location, one application may be used for the location. Submit a separate application for each place of business.

License Cancellation

To cancel your tobacco license, you must submit a written request with a proposed effective date of cancellation to the address below. The request must also include the original license.

Manufacturer's Option

A manufacturer must send the Department a separate request to be relieved of paying excise tax pursuant to G.S. 105-113.10 or G.S. 105-113.37A. The manufacturer is not relieved of paying tax until it receives written confirmation from the Department. The request should be sent to the address below with attention to Tax Administration.

Application Review and Required Attachments

Applications for a cigarette distributor license must be submitted with a completed form B-A-30, Tobacco Products Cigarettes Surety Bond, or an Irrevocable Letter of Credit (ILOC) with a bond or ILOC in the amount of two (2) times the average expected monthly tax liability, but not less than $2,000.00, nor more than $2,000,000.00, and a letter(s) of intent from each manufacturer.

Applications for a cigarette, other tobacco products, or vapor products wholesale or retail dealer's license must be submitted with a completed form B-A-29 Tobacco Products Other Than Cigarettes Surety Bond, or an Irrevocable Letter of Credit (ILOC) with a bond or ILOC in the amount of two (2) times the average expected monthly tax liability, but not less than $2,000.00, nor more than $2,000,000.00.

Applications for a cigarette distributor license or an initial tobacco products (OTP) or vapor products license, submitted by an Individual/ Sole Proprietor or a General Partnership, must submit Form B-A-28, Appointment of Secretary of State for Service of Process.

Applicants must submit this application and the required attachments to the address below. You must do all of the following to avoid the Department denying your license application: (1) answer all questions; (2) provide the requested documents; (3) include a check or money order payable to the North Carolina Department of Revenue for the applicable license tax; and (4) remit the appropriate bond or irrevocable letter of credit. Any false or misleading information submitted as a part of this application may result in the Department denying the license application or revoking the license.

That the Department reserves the right before issuing a license to conduct an investigation of the activities of the applicant and the information submitted. Applications are reviewed for Secretary of State status (if applicable), tax compliance, and criminal convictions. Before a license can be issued, the bond or irrevocable letter of credit must be approved by the Department's Assistant General Counsel. A license must be obtained before engaging in business in North Carolina; please allow 12-14 weeks for processing. Note that processing time will exceed this estimate if: (1) the application is incomplete or fails to include the appropriate license tax; or (2) the bond or irrevocable letter of credit needs corrections.

☐ **I certify that I have read and understand that the processing time for a tobacco license is 12-14 weeks.**

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, 3301 Terminal Drive, Suite 125, Raleigh, NC 27604 Phone Number: (919) 707-7500 Toll Free: (877) 308-9092