Do Not Include This Page

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.

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## Printing

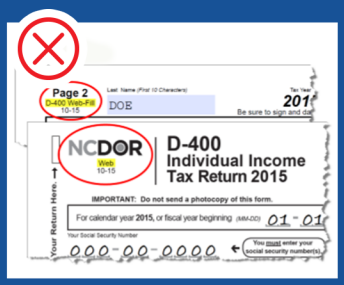
Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.

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

## Before You Send

Do not submit photocopies of returns. Submit originals only.

Do not mix form types



NCDOR Web 1-23

# BA-8
# Cigarette Use Tax Return

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

DOR Use Only

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

**Trade Name**

**Mailing Address**

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

**Name of Contact Person** **State of Domicile**

**Phone Number** ___ - ___ - ___ **Fax Number**

**FEIN or SSN**

**NCDOR ID/License Number**

**Fill in circle if applicable:**

○ Amended Return

## Part 1. Computation of Cigarette Tax on Non-Tax Paid Cigarettes in N.C. *(Attach additional pages if needed)*

| 1. | Brand Name | Name and Address of the Person(s) from Whom Brand was Purchased | Number of Packs | Tax Rate *(From Part 2)* | Use Tax Due |
|---|---|---|---|---|---|
| ▶ | | | | | |
| ▶ | | | | | |
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2. **Total Use Tax Due** *(Add the amount of use tax due and enter the sum)* ▶ 2. ___ , ___ , ___ . ___
3. **Penalty** *(5% for late payment; 5% per month, maximum 25%, for late filing)* Multiply Line 2 by rate above if return with full payment is not filed timely. ▶ 3. ___ , ___ , ___ . ___
4. **Interest** *(See the Department's website, www.ncdor.gov, for current interest rate.)* Multiply Line 2 by applicable rate if return with full payment is not filed timely. ▶ 4. ___ , ___ , ___ . ___
5. **Total Payment Due** Add Lines 2 through 4 5. $ ___ , ___ , ___ . ___

| Part 2. Tax Rates | Number of Cigarettes per Pack | Tax Rate *(2.25¢ per cigarette)* |
|---|---|---|
| To calculate the tax rate, see the tax rate chart, or multiply the number of cigarettes per pack times .0225 (2.25¢) per cigarette. | Twenty (20) | 45¢ |
| | Twenty-Five (25) | 56.25¢ |

A consumer use tax is due on the purchase price, including delivery charges, of tobacco products purchased outside of North Carolina for use in this State. The consumer use tax is in addition to the cigarette use tax paid on this return and should be reported on the Consumer Use Tax Line of the Form D-400, Individual Income Tax Return. If you are not required to file a North Carolina Individual Income Tax Return, you must file a Form E-554, Consumer Use Tax Return, and pay the amount due by April 15 of the following year.

Signature: _____ Title: _____ Date: _____

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

**Returns are due to be filed within 96 hours after first possessing cigarettes in N.C. on which tax has not been paid.**

North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0110