NCDOR
Web
12-19

B-A-101
Monthly Other Tobacco Products Excise Tax Return

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

DOR Use Only

Legal Name of Owner *(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

Fill in circle if applicable:

○ Amended Return

Computation of Other Tobacco Products Excise Tax Sold/Purchased in Taxable Transactions

1.	**Cost Price of Other Tobacco Products Sold/Purchased During the Month** Cost price is the price paid for the products before any discount, rebate, or allowance. *(Attach copies of invoices or equivalent information.)*	▶ 1.
2.	**Cost Price of Other Tobacco Products Sold Outside North Carolina** *(Attach copies of invoices or equivalent information.)*	▶ 2.
3.	**Cost Price of Other Tobacco Products Sold to the Federal Government or Instrumentalities Thereof.** *(Attach copies of invoices or equivalent information.)*	▶ 3.
4.	**Cost Price of Other Exempt Other Tobacco Products** *(See instructions.)*	▶ 4.
5.	**Total Cost Price of Exempt Sales** Add Lines 2 through 4	5.
6.	**Total Cost Price of Other Tobacco Products Sold/Purchased in Taxable Transactions During the Month** Line 1 minus Line 5	6.
7.	**Tax Due** Multiply Line 6 by 12.8%	7.
8.	**Discount** Multiply Line 7 by 2% if return with full payment is timely filed; otherwise enter zero.	▶ 8.
9.	**Total Excise Tax Due** Line 7 minus Line 8	▶ 9.
10.	**Penalty** *(10% for late payment; 5% per month, maximum 25%, for late filing)* *(See instructions)*	▶ 10.
11.	**Interest** *(See the Department's website, www.ncdor.gov, for current interest rate.)* *(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.

For your convenience, electronic payment methods are available through our website at www.ncdor.gov.

Returns for tobacco products other than cigarettes are due on or before the 20th day of the month following the month in which the taxable sales and other activities occur. A return must be filed even if no tax is due. Form B-A-7, Tobacco Report Tax-Paid Products of Nonparticipating Manufacturers, must be filed with this return for any roll-your-own (RYO) cigarette tobacco products, even if there is no activity to report.

Note: Taxable transactions for vapor products must be reported and paid separately on Form B-A-102, Monthly Vapor Products Excise Tax Return.

Payments must be made by check or money order and must be in the form of U.S. currency from a domestic bank and payable to North Carolina Department of Revenue. Mail to: North Caroline Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0950