

Instructions for Handwritten Forms

Guidelines



Do not use red ink.
Use blue or black ink.



Do not use dollar
signs, commas, or
other punctuation 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.”



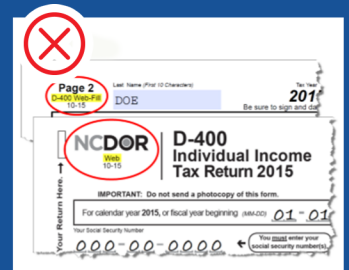
Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types





Web
7-22

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

Application for Period	Beginning (MM-DD-YY) _____	Ending (MM-DD-YY) _____
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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 Tobacco Products Other Than Cigarettes Excise Tax Sold/Purchased in Taxable Transactions

NOTE: See instructions for the definition of "Cost Price".

1. **Cost Price of Tobacco Products Other Than Cigarettes Sold/Purchased During the Month**
(Attach copies of invoices or equivalent information.)

▶ 1. _____

2. **Cost Price of Tobacco Products Other Than Cigarettes Sold Outside North Carolina**
(Attach copies of invoices or equivalent information.)

▶ 2. _____

3. **Cost Price of Tobacco Products Other Than Cigarettes Sold to the Federal Government or Instrumentalities Thereof.**
(Attach copies of invoices or equivalent information.)

▶ 3. _____

4. **Cost Price of Other Exempt Tobacco Products Other Than Cigarettes**
(See instructions.)

▶ 4. _____

5. **Total Cost Price of Exempt Sales**
Add Lines 2 through 4

5. _____

6. **Total Cost Price of Tobacco Products Other Than Cigarettes 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. **a. Discount**
(Multiply Line 7 by 2%, if return with full payment is timely filed; otherwise, enter zero.)

▶ 8a. _____

b. Cigar Calculation
(From B-A-101, Schedule A) (Must be attached)

▶ 8b. _____

9. **Total Excise Tax Due**
Line 7 minus Line 8a and Line 8b

▶ 9. _____

10. **Penalty** (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.

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 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, PO Box 25000, Raleigh, North Carolina 27640-0950