

## Instructions for Handwritten Forms

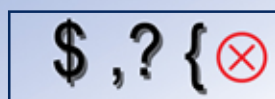
### Guidelines



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."



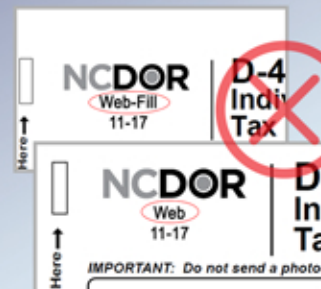
### Before Sending



Do not submit  
photocopies of returns.  
Submit originals only.



Do not mix form types.





# B-A-101

## Monthly Other Tobacco Products Excise Tax Return (Excluding Vapor and Alternative Nicotine Products)

<div style="border: 1px solid black; padding: 5px;"><b>Application for Period</b> Beginning (MM-DD-YY) <span style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></span> - <span style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></span> - <span style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></span> Ending (MM-DD-YY) <span style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></span> - <span style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></span> - <span style="border-bottom: 1px solid black; width: 20px; display: inline-block;"></span></div> <div style="border: 1px solid black; padding: 5px;"><b>Legal Name</b> (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div> <div style="border: 1px solid black; padding: 5px;"><b>Trade Name</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div> <div style="border: 1px solid black; padding: 5px;"><b>Physical Address</b> (As Shown on Tobacco License) <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div> <div style="border: 1px solid black; padding: 5px;"><div style="display: flex; justify-content: space-between;"><div style="width: 45%;"><b>City</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div><div style="width: 10%;"><b>State</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div><div style="width: 45%;"><b>Zip Code</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div></div></div> <div style="border: 1px solid black; padding: 5px;"><div style="display: flex; justify-content: space-between;"><div style="width: 55%;"><b>Name of Contact Person</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div><div style="width: 45%;"><b>State of Domicile</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div></div></div> <div style="border: 1px solid black; padding: 5px;"><div style="display: flex; justify-content: space-between;"><div style="width: 30%;"><b>Phone Number</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div><div style="width: 30%;"><b>Fax Number</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div><div style="width: 40%;"></div></div></div>	<div style="border: 1px solid black; padding: 5px; text-align: center;"><b>DOR Use Only</b></div> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 10px;"><b>FEIN or SSN</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 10px;"><b>NCDOR ID</b> <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div> <div style="border: 1px solid black; padding: 5px; text-align: center; margin-top: 10px;"><b>Fill in circle if applicable:</b> <div style="display: flex; justify-content: center; align-items: center; gap: 20px;"><input type="radio"/> Amended Return</div></div>
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### Schedule A. Computation of Excise Tax Due for Other Tobacco Products (Excluding Vapor and Alternative Nicotine)

- |   |   |    |  |
|---|---|----|--|
| <b>1. Excise Tax Due on Cigars Subject to \$0.30 Cap</b><br><i>(From Schedule B, Line 7)</i>                    | ▶ | 1. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>2. Excise Tax Due on Snuff</b><br><i>(From Schedule C, Line 7)</i>   | ▶ | 2. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>3. Excise Tax Due on Remaining Other Tobacco Products</b><br><i>(From Schedule D, Line 7)</i>                | ▶ | 3. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>4. Excise Tax Due on All Other Tobacco Products</b><br>Add Lines 1 through 3                                 | ▶ | 4. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>5. Discount</b><br>If return is filed timely with full payment, multiply Line 4 by 2%; otherwise enter zero. | ▶ | 5. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>6. Total Excise Tax Due</b><br>Line 4 minus Line 5   | ▶ | 6. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>7. Penalty</b><br><i>(See instructions)</i>  | ▶ | 7. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>8. Interest</b><br><i>(See instructions)</i>   | ▶ | 8. | <div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div>  |
| <b>9. Total Payment Due</b><br>Add Lines 6 through 8  | ▶ | 9. | <div style="display: flex; align-items: center;"><div style="font-size: 1.5em; margin-right: 5px;">\$</div><div style="border-bottom: 1px solid black; height: 1.2em; width: 100%;"></div></div> |

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

Returns for other tobacco products excluding vapor and alternative nicotine products are due on or before the 20th day of the month following the month in which the 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, even if there is no activity to report.

Note: Transactions for vapor and alternative nicotine products must be reported and paid separately on Form B-A-102, Monthly Vapor and Alternative Nicotine 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

**Schedule B. Schedule for Cigars Subject to \$0.30 Cap** *(Schedule must be attached)*

This schedule includes all cigars for which 12.8% of cost price is more than \$0.30 each. Include cigars for which 12.8% of cost price is less than \$0.30 each on Schedule D.

1. **Total Number of Cigars Sold/Purchased During the Month**  
*(Attach copies of invoices or equivalent information)*

1. \_\_\_\_\_

2. **Cigars Sold Outside North Carolina**  
*(Attach copies of invoices or equivalent information)*

2. \_\_\_\_\_

3. **Cigars Sold to the Federal Government or Its Instrumentalities**  
*(Attach copies of invoices or equivalent information)*

3. \_\_\_\_\_

4. **Other Exempt Cigars**  
*(See instructions)*

4. \_\_\_\_\_

5. **Total Cigars Sold in Exempt Transactions**  
Add Lines 2 through 4

5. \_\_\_\_\_

6. **Total Cigars Sold/Purchased in Taxable Transactions During the Month**  
Line 1 minus Line 5

6. \_\_\_\_\_

7. **Total Excise Tax Due on Cigars Subject to \$0.30 Cap**  
Multiply Line 6 by \$0.30 *(To Schedule A, Line 1)*

7. \$ \_\_\_\_\_

**Schedule C. Schedule for Snuff** *(Schedule must be attached)*

**NOTE:** You must include all fractional parts of an ounce when computing totals.

1. **Total Amount of Snuff in Ounces Sold/Purchased During the Month**  
*(Attach copies of invoices or equivalent information)*

1. \_\_\_\_\_

2. **Total Ounces of Snuff Sold Outside North Carolina**  
*(Attach copies of invoices or equivalent information)*

2. \_\_\_\_\_

3. **Total Ounces of Snuff Sold to the Federal Government or Its Instrumentalities**  
*(Attach copies of invoices or equivalent information)*

3. \_\_\_\_\_

4. **Other Exempt Ounces of Snuff**  
*(See instructions)*

4. \_\_\_\_\_

5. **Total Ounces of Snuff Sold in Exempt Transactions**  
Add Lines 2 through 4

5. \_\_\_\_\_

6. **Total Ounces of Snuff Sold/Purchased in Taxable Transactions During the Month**  
Line 1 minus Line 5

6. \_\_\_\_\_

7. **Total Excise Tax Due on Snuff**  
Multiply Line 6 by \$0.40 *(To Schedule A, Line 2)*

7. \$ \_\_\_\_\_

**Schedule D. Schedule for Remaining Other Tobacco Products (Excluding Vapor and Alternative Nicotine)***(Schedule must be attached)*

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

1. \_\_\_\_\_

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

2. \_\_\_\_\_

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

3. \_\_\_\_\_

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

4. \_\_\_\_\_

**5. Cost Price of Remaining Other Tobacco Products Sold in Exempt Transactions**  
 Add Lines 2 through 4

5. \_\_\_\_\_

**6. Total Cost Price of All Remaining Other Tobacco Products Sold /Purchased in Taxable Transactions During the Month**  
 Line 1 minus Line 5

6. \_\_\_\_\_

**7. Total Excise Tax Due on Remaining Other Tobacco Products**  
 Multiply Line 6 by 12.8% *(To Schedule A, Line 3)*

7. \$ \_\_\_\_\_