

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.”



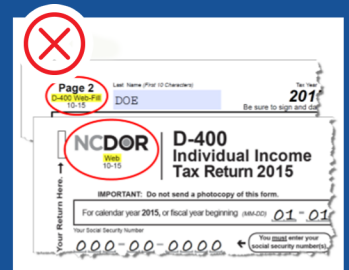
Before You Send



Do not submit
photocopies of returns.
Submit originals only.



Do not mix form types



Application for Period	Beginning (MM-DD-YY) _____	Ending (MM-DD-YY) _____
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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

Schedule A. Cigarettes Sold in North Carolina During the Month and Computation of Cigarette Excise Tax

Packs of Cigarettes Sold in North Carolina

Column A

Column B

List in Packs of:

Twenty

Twenty-Five

1. Number of Packs of Cigarettes Sold in North Carolina on which North Carolina Cigarette Excise Tax is to be Computed (Attach a list indicating name of each customer, address, dates & number of packs sold)

1. _____

2. Tax Rate: 2.25¢ per cigarette
(Pack of 20, Rate 45¢; Pack of 25, Rate 56.25¢)

2. 45¢ 56.25¢

3. Total Excise Tax Due
Multiply Line 1 by Line 2

3. _____

4. Total Tax
Add Column A and Column B on Line 3

4. _____

5. Discount
Multiply Line 4 by 2% if return with full payment is timely filed; otherwise enter zero.

5. _____

6. Net Excise Tax Due
Line 4 minus Line 5

6. _____

7. Penalty (5% for late payment; 5% per month, maximum 25%, for late filing.)
Multiply Line 4 by rate above if return with full payment is not filed timely.

7. _____

8. Interest (See the Department's website, www.ncdor.gov, for current interest rate.)
Multiply Line 4 by applicable rate if return with full payment is not filed timely.

8. _____

9. Total Payment Due
Add Lines 6 through 8

9. \$ _____

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

Returns are due within twenty days after the end of each month. Form B-A-7, Tobacco Return Tax-Paid Products of Nonparticipating Manufacturers, must be filed with this return. Mail this form with your check or money order in U.S. currency from a domestic bank to:

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

Schedule B. Inventory of North Carolina Tax-Paid Packs

Packs of North Carolina Tax-Paid Cigarettes <i>(IMPORTANT: <u>TAX-PAID</u>, whenever used in this return means "North Carolina cigarette tax paid." <u>NON-TAX-PAID</u> means "no North Carolina cigarette tax paid.")</i>		Column A	Column B
		List in Packs of:	
		Twenty	Twenty-Five
1. Tax-Paid Packs Beginning Inventory	1.		
2. Purchased and Received From Other Sources <i>(From Schedule C, Total, below)</i>	2.		
3. Other Increases in Inventory <i>(Attach an explanation)</i>	3.		
4. Packs Sold in State of North Carolina	4.		
5. Tax-Paid Packs Returned to Manufacturer <i>(From Form B-A-5, Schedule J, attached)</i>	5.		
6. Other Decreases in Inventory <i>(Attach an explanation)</i>	6.		
7. Tax-Paid Packs Ending Inventory <i>(Actual Physical Inventory)</i>	7.		

Schedule C. North Carolina Tax-Paid Cigarettes Purchased and Received From Other Sources*(Attach copies of invoices for all tax-paid purchases.)*

Invoice Date	Invoice Number	Purchased From	List in Packs of:	
		Name and Address	Twenty	Twenty-Five
Totals <i>(To Schedule B, Line 2, above)</i>				

Schedule D. Non-Tax-Paid Cigarettes Sold to the Federal Government and Its Instrumentalities Located Within North Carolina *(For information only)*

Date Sold	Sold To	List in Packs of:	
	Name and Address	Twenty	Twenty-Five
Totals			