

Monthly Other Tobacco Products Excise Tax Return

North Carolina Department of Revenue

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 Phone Number State of Domicile

FEIN or SSN

NCDOR ID/License Number

Fill in circle if applicable:

Payment has been made through electronic funds transfer (EFT)

Computation of Other Tobacco Products Excise Tax Sold in Taxable Transactions

1. Cost Price of Other Tobacco Products Sold During the Month Cost price is the price paid for the products before any discount, rebate, allowance, or any payment for federal excise taxes. (Attach copies of invoices or equivalent information.)	1.	<input type="text"/>
2. Cost Price of Other Tobacco Products Sold Outside North Carolina (Attach copies of invoices or equivalent information.)	2.	<input type="text"/>
3. Cost Price of Other Tobacco Products Sold to the Federal Government or Instrumentalities Thereof. (Attach copies of invoices or equivalent information.)	3.	<input type="text"/>
4. Cost Price of Other Tobacco Products Sold in Designated Sales Agreements (See below for detailed instructions.)	4.	<input type="text"/>
5. Cost Price of Exempt Sales Add Lines 2 through 4	5.	<input type="text"/>
6. Cost Price of Other Tobacco Products Sold in Taxable Transactions During the Month Line 1 minus line 5	6.	<input type="text"/>
7. Tax Due Multiply Line 6 by 12.8%	7.	<input type="text"/>
8. Discount Multiply Line 7 by 2% if return with full payment is timely filed; otherwise enter zero.	8.	<input type="text"/>
9. Net Excise Tax Due Line 7 minus Line 8	9.	<input type="text"/>
10. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 7 by rate above if return with full payment is not filed timely.	10.	<input type="text"/>
11. Interest (See the Department's website, www.dornc.com , for current interest rate.) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	11.	<input type="text"/>
12. Total Payment Due Add Lines 9 through 11	12. \$	<input type="text"/>

Designated Sales - A wholesale dealer who sells a tobacco product to a person who has notified the wholesale dealer **in writing** that the person intends to resell the item in a transaction that is exempt from tax, such as a tobacco product sold outside the State or sold to the federal government, must maintain and make available for inspection by the Secretary of Revenue a record of each exempt sale. These records must be kept separately from all other records.

Retail dealers and wholesale dealers liable for the excise tax on tobacco products other than cigarettes must file this return within twenty days after the end of each month. 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.

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

Mail this form with your check or money order in U.S. currency from a domestic bank to:
North Carolina Department of Revenue, Excise Tax Unit, PO Box 25000, Raleigh, North Carolina 27640-0001