

B-A-5

Web
2-11

Monthly Return of Resident Cigarette Distributor

North Carolina Department of Revenue

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

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 _____

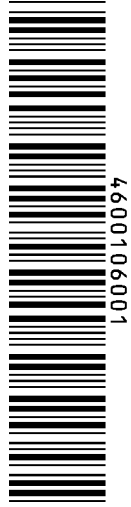
FEIN or SSN

NCDOR ID/License Number

Fill in circle if applicable:
 Amended Return

Schedule A. Non-Tax-Paid Cigarette Inventory and Computation of North Carolina Cigarette Excise Tax

	Packs of Non-Tax-Paid Cigarettes	
	Column A	Column B
	List in Packs of:	
	Twenty	Twenty-Five
1. Non-Tax-Paid Packs Beginning Inventory	1. _____	_____
2. Purchased and Received From Manufacturer (From Page 3, Schedule C, Total)	2. _____	_____
3. Other Increases in Inventory (Attach an explanation)	3. _____	_____
4. Add Lines 1 through 3	4. _____	_____
5. Sold to Federal Government and Its Instrumentalities (From Page 2, Schedule B, Total)	5. _____	_____
6. Shipped, Delivered, or Sold Outside North Carolina (From Form B-A-5, Schedule I, attached)	6. _____	_____
7. Non-Tax-Paid Packs Returned to Manufacturer (From Form B-A-5, Schedule J, attached)	7. _____	_____
8. Other Decreases in Inventory (Attach an explanation)	8. _____	_____
9. Non-Tax-Paid Packs Ending Inventory (Actual Physical Inventory)	9. _____	_____
10. Total Deductions (Add Lines 5 through 9)	10. _____	_____
11. Total Packs Subject to North Carolina Tax Line 4 minus Line 10 (Note: If paying on total purchases rather than sales, carry total to Page 4, Schedule D, Line 3.)	11. _____	_____
12. Tax Rate: 2.25¢ per Cigarette (Pack of 20, Rate 45¢; Pack of 25, Rate 56.25¢)	12. 45¢	56.25¢
13. Total Excise Tax Due (Multiply Line 11 by Line 12)	13. _____	_____
14. Total Tax (Add Column A and Column B on Line 13)	14. _____	_____
15. Discount Multiply Line 14 by 2% if report with full payment is timely filed; otherwise enter zero.	15. _____	_____
16. Net Excise Tax Due (Line 14 minus Line 15)	16. _____	_____
17. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 14 by rate above if return with full payment is not filed timely.	17. _____	_____
18. Interest (See the Department's website, www.dornrc.com, for current interest rate.) Multiply Line 14 by applicable rate if return with full payment is not filed timely.	18. _____	_____
19. Total Payment Due (Add Lines 16 through 18)	19. _____	_____



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.dornrc.com.
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 D. Inventory of North Carolina Tax-Paid Packs

Packs of North Carolina Tax-Paid Cigarettes (IMPORTANT: <u>TAX-PAID</u> , whenever used in this return, including Schedule D and Schedule E below, means "North Carolina cigarette tax-paid.")		List in Packs of:	
		Twenty	Twenty-Five
1. Tax-Paid Packs Beginning Inventory	1.		
2. Purchased and Received From Other Sources (From Schedule E, Total, below)	2.		
3. <u>Non-Tax-Paid</u> Purchases <u>Tax-Paid</u> on this Return (From Page 1, Schedule A, Line 11)	3.		
4. Other Increases in Inventory (Attach an explanation)	4.		
5. Packs Sold in State of North Carolina	5.		
6. Tax-Paid Packs Returned to Manufacturer (From Form B-A-5, Schedule J, attached)	6.		
7. Other Decreases in Inventory (Attach an explanation)	7.		
8. Tax-Paid Packs Ending Inventory (Actual Physical Inventory)	8.		

Schedule E. North Carolina Tax-Paid Cigarettes Purchased and Received From Other Sources

(Attach copies of invoices for all tax-paid purchases. **Important:** Tax-Paid purchases can not be deducted on Page 1, Schedule A, Line 6.)

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