B-A-5
Schedule J
Web
3-07

Cigarettes Returned to Manufacturer

North Carolina Department of Revenue

Name of Distributor

Street Address

City | **State** | **Zip Code**

Return for Month of

(MM-DD-YY)

INSTRUCTIONS

Complete the following table for all cigarettes returned to the manufacturer during the month. List each shipment separately using the following codes to describe the shipping method used: **DT,** Distributor Truck; **CC,** Common/Contract Carriers; and **PP**, Parcel Post. If nonparticipating manufacturing brands are returned, list each brand separately. **Important: If you claim a deduction for cigarettes returned to the manufacturer on Form B-A-5, Schedule A, Line 7, Schedule J must be attached. Failure to attach Schedule J could result in the disallowance of the deduction.**

Date Shipped	Shipping Method	Name and Address of Manufacturer	Nonparticipating Manufacturing Brands	Column A	Column B	Column C	Column D
				Non-Tax-Paid in Packs of:		Tax-Paid in Packs of:	
				Twenty	Twenty-Five	Twenty	Twenty-Five
			Totals				
				Carry totals of Column A and B to Form B-A-5, Schedule A, Line 7		*Carry totals of Column C and D to Form B-A-5, Schedule D, Line 6*	

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