



NCDOR

**NORTH
CAROLINA
DEPARTMENT
OF REVENUE**

**Excise Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov**

Information on Who Must Apply for a Tobacco Products (Other Than Cigarettes) License - In Order to Remit the Excise Tax Due on Tobacco Products

You are required to use Form B-A-2 if you are the first person receiving non-tax-paid tobacco products other than cigarettes from a manufacturer or non-North Carolina source and will be liable for the excise tax. A wholesale dealer must obtain a renewable distributor's license for each place of business and pay a tax of twenty-five dollars (\$25.00) for the license. A retail dealer must obtain a renewable distributor's license for each place of business and must pay a tax of ten dollars (\$10.00) for the license. Use a separate form for each business location.

The following situations provide guidance as to when a license is required:

- A wholesale dealer who acquires non-tax-paid tobacco products other than cigarettes for sale to another wholesale dealer or to a retail dealer.
- A retail dealer who acquires non-tax-paid products for sale to the consumer from a non-North Carolina source.
- A manufacturer who sells non-tax-paid tobacco products other than cigarettes to a licensed wholesale dealer.
- A manufacturer who sells non-tax-paid tobacco products other than cigarettes to a licensed retail dealer.

Note: A retail dealer that purchases tax-paid tobacco products other than cigarettes from a licensed wholesale dealer or OTP manufacturer does not need to obtain a license or bond because the excise tax has already been paid.

Sales and Use Tax is paid on retail sales of cigarettes. General questions regarding Sales and Use Tax due on cigarettes should be directed to the Taxpayer Assistance and Collection Center at telephone number (877) 252-3052 (toll free).

For additional information or assistance regarding whether you are required to obtain a license, contact the Excise Tax Division at telephone number (919) 707-7500.