

B-A-10 Instructions

Report of Delivery Sales of Certain Tobacco Products (Other Than Cigars)

General Instructions

Form B-A-10, Report of Delivery Sales of Certain Tobacco Products (Other Than Cigars) is required to be filed monthly by a delivery seller that makes a delivery sale of tobacco products (other than cigars) to a consumer in the state of North Carolina in which either of the following apply:

1. The consumer submits the order for sale by telephone, mail, the Internet or other on-line service or application, or when the seller is otherwise not in the physical presence of the consumer when the consumer submits the order, or
2. The tobacco products are delivered via mail or a delivery service.

North Carolina Gen. Stat. 105-113.4F(a) applies to delivery sales of tobacco products, other than cigars, to North Carolina consumers regardless of whether the delivery seller is located inside or outside of North Carolina. Also, for this General Statute, the term "tobacco product" is as defined in North Carolina Gen. Stat. 105-113.4, except that it does not include cigars.

Note: Per North Carolina Gen. Stat. 105-113.4F(b), a delivery seller is required to do all of the following with respect to a delivery sale:

1. Obtain a license pursuant to § 105-113.4A from the Department of Revenue before accepting an order;
2. Comply with the age verification requirements in North Carolina Gen. Stat. 14-313(b2);
3. Report, collect, and remit to the Secretary all taxes levied on tobacco products set out in Article 2A and Article 5 of Chapter 105.

This report is due on or before the 10th day of the month following the month in which tobacco products (other than cigars) sales or shipments or deliveries in connection with tobacco products (other than cigars) sales were made to North Carolina consumers. A report must be filed even if no activity occurs. A report is filed when it is received by the Department or postmarked by the due date. If the due date falls on a Saturday, Sunday, or state holiday, the report **MUST BE RECEIVED** by the Department or **MUST BE POSTMARKED** on the next business day. This also applies to reports when no activity occurs. Records must be kept for three years from the due date of the report to which the records apply.

Amended Reports: Prior period adjustments are not allowed on current reports. If you must amend a previously filed Report of Delivery Sales of Certain Tobacco Products (Other Than Cigars), you must complete Form B-A-10, Report of Delivery Sales of Certain Tobacco Products (Other Than Cigars) showing the required adjustments for the amended period. You must also mark the report as amended by filling in the circle indicating an "Amended Report".

No Transactions: If you have no reportable transactions for the reporting period, you must mark the report as having no activity by filling in the circle indicating "No Transactions".

Instructions

Complete all information at the top of Form B-A-10 including Report for Period Beginning and Ending, Legal Name (first 35 characters), Trade Name, Mailing Address, City, State, Zip Code, State of Domicile, FEIN or SSN, NCDOR ID/License Number, Name of Contact Person, Phone Number, and Fax Number. **Note:** For Contact Person, pursuant to North Carolina Gen. Stat. 105-259, tax information is confidential. If a contact person is someone other than an owner, officer, member, or partner of the business entity, complete and submit Form Gen-58, Power of Attorney and Declaration of Representative, which grants authority to an individual to represent a taxpayer before the Department of Revenue and to receive and inspect confidential tax information. If a reporting service is used to file required returns or reports, the taxpayer must submit Form Gen-58, Power of Attorney and Declaration of Representative, for each individual preparer(s) of the return or report. Reporting services are reminded to always submit returns or reports using the taxpayer's legal name and mailing address.

Delivery Sales of Certain Tobacco Products (other than cigars) Shipped and/or Delivered to N.C. Consumers

List the information requested for each delivery sale or shipments or deliveries in connection with delivery sales of tobacco products (other than cigars) to North Carolina consumers. The report must include: Brand Name, Type, Name, Address,

Telephone Number and E-Mail Address of each North Carolina Consumer, and Quantity of Tobacco Product Sold. Each transaction must be listed separately. Note: If adequate space is not available, write "See attached" on the form and attach a separate document labeled, "Delivery Sales of Certain Tobacco Products (Other Than Cigars) Shipped and/or Delivered to N.C. Consumers". Make sure to include your Legal Name, NCDOR ID, and all required information on the separate document.

North Carolina Gen. Stat. 105-113.30 and 105-113.33 - Penalty for False Statement - Any person making false entries in records, or a false or fraudulent report or statement required under Article 2A is guilty of a Class 1 misdemeanor.