

Example 2: Application for Period: Beginning: 8/1/2022 Ending: 8/31/2022

Legal Name: XYZ Cigar Wholesaler

Trade Name: XYZ Cigar Wholesaler

FEIN: 99-9999999

DOR ID: 123456789

Mailing Address: 101 Circle Court

City: Raleigh

State: NC

Zip: 27609

Name of Person to Contact: John Smith

Phone Number: 919-111-1212

Fax Number: 919-111-1313

State of Domicile: NC

Taxpayer bought 100 cigars with a cost price of \$2.00 per cigar. How does the Taxpayer fill out the B-A-101 and the B-A-101, Schedule A.

**B-A-101**

Line 1: \$200.00

Line 2: \$0

Line 3: \$0

Line 4: \$0

Line 5: \$0

Line 6: \$200.00

Line 7: \$25.60

Line 8 a.: \$.51

Line 8 b.: \$0.00

Line 9: \$25.09

Line 10: \$0

Line 11: \$0

Line 12: \$25.09

**B-A-101, Schedule A**

Application for Period: Beginning: 8/1/2022 Ending: 8/31/2022

Legal Name: XYZ Cigar Wholesaler

DOR ID: 123456789

Column A: 8/2/2022

Column B: 2001

Column C: John Doe Cigar Company

Column D: Capri Mini Brand

Column E: 100

Column F: \$200.00

Column G: \$25.60

Column H: \$30.00

Column I: \$0.00

Subtotal (Total of Column I): \$0.00

Total: 0.00

Include signature, title, and date

# B-A-101 Monthly Tobacco Products Other Than Cigarettes Excise Tax Return

Application for Period Beginning (MM-DD-YY) **08 - 01 - 22** Ending (MM-DD-YY) **08 - 31 - 22**

DOR Use Only

Legal Name of Owner (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

**XYZ CIGAR WHOLESALER**

Trade Name

**XYZ CIGAR WHOLESALER**

Mailing Address

**101 CIRCLE COURT**

City State Zip Code

**RALEIGH NC 27609**

Name of Contact Person State of Domicile

**JOHN SMITH NC**

Phone Number Fax Number

**919-111-1212 919-111-1313**

FEIN or SSN  
**99-9999999**

NCDOR ID  
**123456789**

Fill in circle if applicable:  
 Amended Return

## Computation of Tobacco Products Other Than Cigarettes Excise Tax Sold/Purchased in Taxable Transactions

NOTE: See instructions for the definition of "Cost Price".

|   |        |                |
|---|--------|----------------|
| 1. Cost Price of Tobacco Products Other Than Cigarettes Sold/Purchased During the Month (Attach copies of invoices or equivalent information.)                              | ▶ 1.   | <b>200 .00</b> |
| 2. Cost Price of Tobacco Products Other Than Cigarettes Sold Outside North Carolina (Attach copies of invoices or equivalent information.)                                  | ▶ 2.   | <b>0 .00</b>   |
| 3. Cost Price of Tobacco Products Other Than Cigarettes Sold to the Federal Government or Instrumentalities Thereof. (Attach copies of invoices or equivalent information.) | ▶ 3.   | <b>0 .00</b>   |
| 4. Cost Price of Other Exempt Tobacco Products Other Than Cigarettes (See instructions.)  | ▶ 4.   | <b>0 .00</b>   |
| 5. Total Cost Price of Exempt Sales<br>Add Lines 2 through 4  | 5.     | <b>0 .00</b>   |
| 6. Total Cost Price of Tobacco Products Other Than Cigarettes Sold/Purchased in Taxable Transactions During the Month<br>Line 1 minus Line 5                                | 6.     | <b>200 .00</b> |
| 7. Tax Due<br>Multiply Line 6 by 12.8%  | 7.     | <b>25 .60</b>  |
| 8. a. Discount<br>(Multiply Line 7 by 2%, if return with full payment is timely filed; otherwise, enter zero.)  | ▶ 8a.  | <b>0 .51</b>   |
| b. Cigar Calculation<br>(From B-A-101, Schedule A) (Must be attached)   | ▶ 8b.  | <b>0 .00</b>   |
| 9. Total Excise Tax Due<br>Line 7 minus Line 8a and Line 8b   | ▶ 9.   | <b>25 .09</b>  |
| 10. Penalty (See instructions)  | ▶ 10.  | <b>0 .00</b>   |
| 11. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) (See instructions)                               | ▶ 11.  | <b>0 .00</b>   |
| 12. Total Payment Due<br>Add Lines 9 through 11   | 12. \$ | <b>25 .09</b>  |

Signature: **JOHN SMITH** Title: **PRESIDENT** Date: **08 / 15 / 22**  
I certify that, to the best of my knowledge, this return is accurate and complete.

Returns for tobacco products other than cigarettes are due on or before the 20th day of the month following the month in which the taxable sales and other activities occur. 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 for any roll-your-own (RYO) cigarette tobacco products, even if there is no activity to report.

Note: Taxable transactions for vapor products reported and paid separately on Form B-A-102, Monthly Vapor Products Excise Tax Return.

Payments made by check or money order must be in the form of U.S. currency from a domestic bank and payable to North Carolina Department of Revenue. Mail to: North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640-0950

# B-A-101 Schedule A

## Schedule for Discount on Thirty Cent (30¢) Cap on Cigars

|   |  |  |   |
|---|--|--|---|
| <b>Legal Name</b> (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME)<br><input style="width: 100%;" type="text" value="XYZ CIGAR WHOLESALER"/> | <b>NCDOR ID</b><br><input style="width: 100%;" type="text" value="123456789"/> | <b>Beginning</b> (MM-DD-YY) <input style="width: 100%;" type="text" value="08 - 01 - 2022"/> | <b>Ending</b> (MM-DD-YY) <input style="width: 100%;" type="text" value="08 - 31 - 2022"/> |
|---|--|--|---|

**NOTE:** The total Cost Price of all cigars must be included on Line 1 of the B-A-101 in order to use this schedule for the discount on the thirty cent (30¢) cap on cigars. Do not include cigars that are exempt from excise tax. Copies of all invoices must be attached. **Only one tobacco product per invoice item. Tobacco product items cannot be combined.**

| (A)<br>Date | (B)<br>Invoice # | (C)<br>Vendor Name     | (D)<br>Entire Cigar Description<br><i>(per purchase invoice)</i> | (E)<br>Number<br>of Cigars | (F)<br>Cost Price<br>of Cigars<br>in Column E | (G)<br>Multiply Column F<br>by 12.8% | (H)<br>Multiply Column E<br>by \$0.30 | (I)<br>Subtract Column H<br>from Column G<br><i>(If negative, enter zero)</i> |
|-------------|------------------|------------------------|--|----------------------------|---|--------------------------------------|---------------------------------------|---|
| 08/02/2022  | 2001             | JOHN DOE CIGAR COMPANY | CAPRI MINI BRAND   | 100                        | \$ 200.00                                     | \$ 25.60                             | \$ 30.00                              | \$ 0.00   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |
|             |                  |                        |  |                            |   |                                      |                                       |   |

|  |         |
|--|---------|
| 1) Subtotal (Total of Column I)  | \$ 0.00 |
| 2) Total (Multiply subtotal above by 0.98. Enter the amount here and in Box 8b, B-A-101) | \$ 0.00 |

**Note:** This accounts for discount received on Line 8a, B-A-101