

# Instructions for Handwritten Forms

## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# B-A-102 Monthly Vapor Products Excise Tax Return

**Application for Period** Beginning (MM-DD-YY) \_\_\_\_\_ Ending (MM-DD-YY) \_\_\_\_\_

DOR Use Only

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

Trade Name \_\_\_\_\_

Physical Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Contact Person \_\_\_\_\_ State of Domicile \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_ Email Address \_\_\_\_\_

**FEIN or SSN**  
\_\_\_\_\_

**NCDOR ID**  
\_\_\_\_\_

**Fill in circle if applicable:**  
 Amended Return

**Computation of Vapor Products Sold/Purchased in Taxable Transactions**

<p><b>1. Number of Milliliters of Vapor Products Sold/Purchased During the Month</b> (Round to the nearest whole number. Attach copies of invoices or equivalent information.)</p>	<p>▶ 1. _____ mL</p>
<p><b>2. Number of Milliliters of Vapor Products Sold Outside of North Carolina</b> (Round to the nearest whole number. Attach copies of invoices or equivalent information.)</p>	<p>▶ 2. _____ mL</p>
<p><b>3. Number of Milliliters of Vapor Products Sold to the Federal Government or Instrumentalities Thereof</b> (Round to the nearest whole number. Attach copies of invoices or equivalent information.)</p>	<p>▶ 3. _____ mL</p>
<p><b>4. Number of Other Exempt Milliliters of Vapor Products</b> (Round to the nearest whole number. See instructions.)</p>	<p>▶ 4. _____ mL</p>
<p><b>5. Total Number of Exempt Milliliters of Vapor Products Sold</b> Add Lines 2 through 4</p>	<p>5. _____ mL</p>
<p><b>6. Total Number of Milliliters of Vapor Products Sold/Purchased in Taxable Transactions During the Month</b> Line 1 minus Line 5</p>	<p>6. _____ mL</p>
<p><b>7. Total Vapor Products Tax Due</b> Multiply Line 6 by \$0.05</p>	<p>7. _____</p>
<p><b>8. Penalty</b> (See instructions)</p>	<p>▶ 8. _____</p>
<p><b>9. Interest</b> (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a>, for current interest rate.) (See instructions)</p>	<p>▶ 9. _____</p>
<p><b>10. Total Payment Due</b> Add Lines 7 through 9</p>	<p>10. \$ _____</p>

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

Returns for other tobacco vapor products 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.

Note: Taxable transactions for non-vapor other tobacco products must be reported and paid separately on Form B-A-101, Monthly Other Tobacco Products Excise Tax Return.

Payments must be made by check or money order and 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