

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.



BA-15 Cigarette Manufacturer's Gratis Return

Return for Month Ended (MM-DD-YY) _____ - _____ - _____

DOR Use Only

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

Trade Name

Mailing Address

City State Zip Code

Name of Contact Person State of Domicile

Phone Number Fax Number

FEIN or SSN

NCDOR ID/Account Number

Fill in circle if applicable:
 Amended Return

Computation of Tax Due for Gratis Cigarettes Shipped to North Carolina

Packs of Gratis Cigarettes	Column A	Column B	Column C
	Record in Packs of Twenty	Record in Packs of Twenty-Five	Stick Total
1. Gratis cigarettes shipped for use in North Carolina ▶ 1.	_____	_____	_____
2. Tax Rate: 2.25¢ Per Cigarette (Pack of 20, Rate 45¢; Pack of 25, Rate 56.25¢) 2.	45¢	56.25¢	2.25¢
3. Total Excise Tax Due Multiply Line 1 by Line 2 3.	_____	_____	_____
4. Total Tax Add Columns A, B and C on Line 3 4.		_____	_____
5. Discount Multiply Line 4 by 2% if report with full payment is timely filed; otherwise enter zero. ▶ 5.		_____	_____
6. Net Excise Tax Due Line 4 minus Line 5 ▶ 6.		_____	_____
7. Penalty (5% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 4 by rate above if return with full payment is not filed timely. ▶ 7.		_____	_____
8. Interest (See the Department's website, www.ncdor.gov , for current interest rate.) Multiply Line 4 by applicable rate if return with full payment is not filed timely. ▶ 8.		_____	_____
9. Total Payment Due Add Lines 6 through 8 9. \$		_____	_____

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

Returns are due within twenty days after the end of the month. Form B-A-7, Tobacco Report Tax-Paid Products of Nonparticipating Manufacturers, must be filed with this return. If there is no gratis for the month, enter zeros and remit this return by the due date. Your check or money order must be in the form of U.S. currency from a domestic bank.