

17 NCAC 04C .1002 REFUNDS ONLY TO LICENSED DISTRIBUTORS

(a) A distributor filing a refund claim pursuant to G.S. 105-113.21(b) shall file Form B-A-18.

(b) Form B-A-18 requires the following:

- (1) the reporting period for the refund claim;
- (2) information required by 17 NCAC 01C .0322(b);
- (3) the distributor's legal name and mailing address;
- (4) the trade name or doing-business-as name, if applicable;
- (5) if the distributor elects to designate a contact person, the identity of a contact person, including his or her legal name, phone number, and fax number;
- (6) the distributor's state of domicile;
- (7) designation of whether the form is an amended form;
- (8) the number of tax-paid cigarettes, designated by packs, returned to the manufacturer;
- (9) any discount previously allowed under G.S. 105-113.21(a1);
- (10) the refund due;
- (11) for the person authorized to legally bind the person required to file the form, his or her:
 - (A) signature;
 - (B) job title;
 - (C) date of signature; and
 - (D) affirmation that the form is accurate and complete; and
- (12) an affidavit from the manufacturer stating the number of cigarettes returned to the manufacturer by the distributor requesting the refund.

(c) Only the licensed distributor who originally paid excise tax pursuant to G.S. 105-113.5 is eligible for the refund.

*History Note: Authority G.S. 105-113.21; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994;
Readopted Eff. January 1, 2021.*