

SECTION .1800 – REPORTS AND RECORDS REQUIRED OF WHOLESALE DEALERS AND RETAIL DEALERS

17 NCAC 04C .1801 MONTHLY REPORT FOR WHOLESALE DEALERS AND RETAIL DEALERS

(a) Wholesale dealers and retail dealers filing a report pursuant to G.S. 105-113.37 for other tobacco products, except vapor products, shall file Form B-A-101 and Form B-A-7. The requirements of B-A-7 are provided in 17 NCAC 04C .0901(g) through (i).

(b) Form B-A-101 requires the following:

- (1) the reporting period for the report;
- (2) information required by 17 NCAC 01C .0322(b);
- (3) the wholesale dealer or retail dealer's legal name and mailing address;
- (4) the trade name or doing-business-as name, if applicable;
- (5) if the wholesale dealer or retail dealer 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 wholesale dealer's or retail dealer's state of domicile;
- (7) designation of whether the form is an amended form;
- (8) the cost price of other tobacco products, except vapor products, subject to the excise tax under G.S. 105-113.35(a), sold or purchased during the reporting period, with a copy of an invoice or equivalent information for each sale or purchase;
- (9) the cost price of other tobacco products, except vapor products, sold or purchased during the reporting period that were sold outside the State, with a copy of an invoice or equivalent information for each sale or purchase;
- (10) the cost price of other tobacco products, except vapor products, sold or purchased during the reporting period that were sold to the federal government, with a copy of an invoice or equivalent information for each sale or purchase;
- (11) the cost price of other tobacco products, except vapor products, sold or purchased during the reporting period that were exempt or subject to an excise tax reduction under G.S. 105-113.4E;
- (12) any discount allowed under G.S. 105-113.39;
- (13) the total excise tax due;
- (14) penalty and interest due on tobacco products, if any, in accordance with G.S. 105-236 and G.S. 105-241.21;
- (15) total payment due; and
- (16) 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.

(c) Wholesale dealers and retail dealers filing a report pursuant to G.S. 105-113.37 for vapor products shall file Form B-A-102.

(d) Form B-A-102 requires the following:

- (1) the reporting period for the report;
- (2) information required by 17 NCAC 01C .0322(b);
- (3) the wholesale dealer or retail dealer's legal name and mailing address;
- (4) the trade name or doing-business-as name, if applicable;
- (5) if the wholesale dealer and retail dealer 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 wholesale dealer's or retail dealer's state of domicile;
- (7) designation of whether the form is an amended form;
- (8) the number of milliliters of vapor products sold or purchased during the reporting period, with a copy of an invoice or equivalent information for each sale or purchase;
- (9) the number of milliliters of vapor products sold or purchased during the reporting period that were sold outside the State, with a copy of an invoice or equivalent information for each sale or purchase;
- (10) the number of milliliters of vapor products sold or purchased during the reporting period that were sold to the federal government with a copy of an invoice or equivalent information for each sale or purchase;

- (11) the number of milliliters of vapor products sold or purchased during the reporting period that were exempt or subject to an excise tax reduction under G.S. 105-113.4E;
- (12) the total vapor products tax due;
- (13) penalty and interest due on tobacco products, if any, in accordance with G.S. 105-236 and G.S. 105-241.21;
- (14) the total payment due; and
- (15) 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.

(e) Invoices or equivalent information provided in accordance with Paragraphs (b) and (d) of this Rule shall contain the information required in Rule .0903(c) of this Subchapter.

(f) Wholesale dealers and retail dealers required to file Form B-A-101 shall file the form even if no other tobacco products, except vapor products, were sold, shipped, delivered, or otherwise disposed of during the reporting period. Wholesale dealers and retail dealers required to file Form B-A-102 shall file the form even if no vapor products were sold, shipped, delivered, or otherwise disposed of during the reporting period.

*History Note: Authority G.S. 105-113.37; 105-262;
Eff. June 1, 1992;
Amended Eff. July 1, 2000;
Readopted Eff. January 1, 2021.*