

SECTION .0900 - REPORTS AND RECORDS REQUIRED OF DISTRIBUTORS

17 NCAC 04C .0901 MONTHLY REPORT FOR RESIDENT DISTRIBUTOR

- (a) Every licensed resident distributor shall file a report (Form B-A-5) on or before the 20th day of each month.
- (b) Non-tax-paid cigarettes shipped, delivered or sold outside the state during the month shall be reported on supplemental Form B-A-5, Schedule I.
- (c) Cigarettes returned to the manufacturer during the month shall be reported on supplemental Form B-A-5, Schedule J.

*History Note: Authority G.S. 105-113.18; 105-262;
Eff. February 1, 1976;
Amended Eff. January 1, 1994.*