

**17 NCAC 04C .0903      INVOICING REQUIREMENTS FOR DISTRIBUTORS**

(a) Except for sales to consumers, where other record keeping requirements apply, a distributor shall maintain an invoice for every cigarette it sells, ships, or delivers in this State or outside of this State. A distributor shall also maintain an invoice when it transfers cigarettes to other places of business maintained by the distributor.

(b) A distributor shall forward to the Department copies of invoices of cigarette sales or transfers required by Paragraph (a) of this Rule, or equivalent information, monthly.

(c) Invoices shall include the following information:

- (1) the invoice date;
- (2) the invoice number;
- (3) the date of purchase, if applicable;
- (4) the name and address of the purchaser and seller, if applicable;
- (5) the name and address of the person from whom tobacco products were shipped;
- (6) the name and address of the person to whom tobacco products were shipped;
- (7) the mode of transportation;
- (8) the brand and the quantity of tobacco products;
- (9) the price charged for the tobacco products, if applicable; and
- (10) when the excise tax has been paid, the following phrase shall appear on the invoice: "North Carolina Tobacco Products Tax Paid."

(d) Invoices addressed in Paragraph (a) of this Rule shall be maintained for three years by all persons party to cigarette sales who are required to be licensed under Article 2A. All persons party to the sale must be issued identical invoices, and the invoices shall not be altered after issuance. If the invoice requires modification, a separate document must accompany the invoice describing the change to the invoice. This document must include the date it was prepared and must be delivered to and maintained by any other party to the sale.

(e) Notwithstanding Paragraph (a) of this Rule, a distributor shall comply with the invoice requirements for delivery sales in accordance with G.S. 105-113.4F.

*History Note: Authority G.S. 105-113.4G; 105 113.10; 105-262;  
Eff. February 1, 1976;  
Amended Eff. January 1, 1994;  
Readopted Eff. January 1, 2021.*