

17 NCAC 04C .0902 MONTHLY REPORT FOR NONRESIDENT DISTRIBUTORS

(a) Nonresident distributors filing a report pursuant to G.S. 105-113.18 shall file Form B-A-6 and Form B-A-7. The requirements of Form B-A-7 are provided in 17 NCAC 04C .0901(g) through (i).

(b) Form B-A-6 requires the following:

- (1) the reporting period for the report;
- (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 resident 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 cigarettes sold, designated by packs, in North Carolina where excise tax is due;
- (9) the excise tax due on non-tax-paid cigarettes;
- (10) the discount under G.S. 105-113.21(a1), if applicable;
- (11) penalty and interest due on non-tax paid cigarettes, if any, in accordance with G.S. 105-236 and G.S. 105-241.21;
- (12) total payment due;
- (13) for the person authorized to legally bind the distributor, his or her:
 - (A) signature;
 - (B) job title;
 - (C) date of signature; and
 - (D) affirmation that the form is accurate and complete; and
- (14) an inventory of tax-paid cigarettes during the reporting period, designated by packs, including the following information on Schedule B of the Form:
 - (A) the beginning inventory of tax-paid cigarettes possessed by the distributor on the first day of the reporting period;
 - (B) the number of tax-paid cigarettes purchased or received from other sources, including the following information regarding these transactions to be included on Schedule C of the form:
 - (i) the invoice date;
 - (ii) the invoice number;
 - (iii) name and address from where the cigarettes were purchased or received;
 - (iv) the amount of cigarettes purchased or received; and
 - (v) copies of all invoices containing the information listed in Rule .0903(c) of this Subchapter;
 - (C) the number of tax-paid cigarettes sold in this State;
 - (D) the number of cigarettes returned to a manufacturer, including information regarding these transactions to be included on Schedule J as required by Rule .0901(d) of this Section;
 - (E) other increases or decreases in inventory, with explanations provided with the form;
 - (F) the ending inventory of tax-paid cigarettes possessed by the distributor on the last day of the reporting period; and
 - (G) the number of non-tax-paid cigarettes, designated by packs, sold to the federal government, including the following information regarding these transactions to be included on Schedule D of the form:
 - (i) the date the cigarettes were sold;
 - (ii) the name and address of the agency or instrumentality to whom cigarettes were sold; and
 - (iii) the amount of cigarettes sold.

(c) Form B-A-6 shall be filed each month even if no cigarettes were sold, shipped, delivered, or otherwise disposed of in North Carolina for the reporting period.

*History Note: Authority G.S. 105-113.18; 105-262;
Eff. February 1, 1976;
Readopted Eff. January 1, 2021.*

