

**B-A-15**

Web  
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**Cigarette Manufacturer's Gratis Return**

North Carolina Department of Revenue

Return for Month Ended (MM-DD-YY) \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

DOR Use Only  
\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Trade Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Contact Person \_\_\_\_\_ State of Domicile \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

**FEIN or SSN**  
\_\_\_\_\_

**NCDOR ID/Account Number**  
\_\_\_\_\_

**Fill in circle if applicable:**  
 Amended Return

**Computation of Tax Due for Gratis Cigarettes Shipped to North Carolina**

Packs of Gratis Cigarettes	Column A	Column B	Column C
	Record in Packs of Twenty	Record in Packs of Twenty-Five	Stick Total
1. <b>Gratis cigarettes shipped for use in North Carolina</b> ▶	1. _____	_____	_____
2. <b>Tax Rate: 2.25¢ Per Cigarette</b> (Pack of 20, Rate 45¢; Pack of 25, Rate 56.25¢)	2. <b>45¢</b>	<b>56.25¢</b>	<b>2.25¢</b>
3. <b>Total Excise Tax Due</b> Multiply Line 1 by Line 2	3. _____ .00	_____ .00	_____ .00
4. <b>Total Tax</b> Add Columns A, B and C on Line 3	4. _____ .00	_____ .00	_____ .00
5. <b>Discount</b> Multiply Line 4 by 2% if report with full payment is timely filed; otherwise enter zero. ▶	5. _____ .00	_____ .00	_____ .00
6. <b>Net Excise Tax Due</b> Line 4 minus Line 5 ▶	6. _____ .00	_____ .00	_____ .00
7. <b>Penalty</b> (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 4 by rate above if return with full payment is not filed timely. ▶	7. _____ .00	_____ .00	_____ .00
8. <b>Interest</b> (See the Department's website, www.dornrc.com, for current interest rate.) Multiply Line 4 by applicable rate if return with full payment is not filed timely. ▶	8. _____ .00	_____ .00	_____ .00
9. <b>Total Payment Due</b> Add Lines 6 through 8	9. \$ _____ .00	_____ .00	_____ .00

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this return is accurate and complete.

Returns are due within twenty days after the end of the month. Form B-A-7, Tobacco Report Tax-Paid Products of Nonparticipating Manufacturers, must be filed with this return. If there is no gratis for the month, enter zeros and remit this return by the due date. Your check or money order must be in the form of U.S. currency from a domestic bank.