



NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

Excise Tax Division
North Carolina Department of Revenue
Post Office Box 25000
Raleigh, North Carolina 27640-0001
www.ncdor.gov

Information on Who Must Apply for a Cigarette Distributor's License

You are required to use Form B-A-2 if you are the first person handling non-tax-paid cigarettes in North Carolina. A distributor must obtain a continuing distributor's license for each place of business and pay a tax of twenty-five dollars (\$25.00) for each license. Use a separate form for each business location.

The following situations provide guidance as to who is required to obtain a license:

- A distributor who purchases non-tax-paid cigarettes directly from a manufacturer.
- A nonresident distributor selling and shipping non-tax-paid cigarettes into North Carolina on his own truck.
- A manufacturer who sells non-tax-paid cigarettes to a distributor.
- A manufacturer who sells non-tax-paid cigarettes to a retail dealer or an ultimate consumer.

Note: A retail dealer that purchases tax-paid cigarettes from a licensed distributor or manufacturer does not need to obtain a license or bond.

For additional information or assistance regarding whether you are required to obtain a license, contact the Excise Tax Division at telephone number (919) 707-7500.