



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 Tobacco Products (Other Than Cigarettes) License

You are required to use Form B-A-2 if you are the first person receiving non-tax-paid tobacco products other than cigarettes from a manufacturer or non-North Carolina source. A wholesale dealer must obtain a continuing distributor's license for each place of business and pay a tax of twenty-five dollars (\$25.00) for the license. A retail dealer must obtain a continuing distributor's license for each place of business and must pay a tax of ten dollars (\$10.00) for the license. Use a separate form for each business location.

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

- A wholesale dealer who acquires non-tax-paid tobacco products other than cigarettes for sale to another wholesale dealer or to a retail dealer.
- A retail dealer who acquires non-tax-paid products for sale to the consumer from a non-North Carolina source.
- A manufacturer who sells non-tax-paid tobacco products other than cigarettes to a licensed wholesale dealer.
- A manufacturer who sells non-tax-paid tobacco products other than cigarettes to a licensed retail dealer.

Note: A retail dealer that purchases tax-paid tobacco products other than cigarettes from a licensed wholesale dealer or OTP 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.