

Instructions for Form B-A-7

Use this form to identify the amount of cigarettes, including roll-your-own tobacco products, that were made by nonparticipating manufacturers on which North Carolina excise tax was paid. This information is required to be gathered by the Department of Revenue as part of the State's responsibilities under the Master Settlement Agreement.

Taxpayers who sell tax-paid cigarettes in North Carolina that were made by cigarette manufacturers not participating in the Master Settlement Agreement must identify the following:

- Each brand name of cigarette.
- The number of cigarette packs of 20 or 25 sold on which excise tax was paid.
- The amount of roll-your-own tobacco, in ounces, sold on which excise tax was paid.
- The name and address of the manufacturer.
- The name and address of each person from whom each brand was purchased.
- The name and address of the first importer of each foreign manufactured brand, if applicable.

Attach two copies of this report to Forms B-A-5, B-A-6, and B-A-101. If there is nothing to report on the form, indicate "none" in the brand name column.

The following manufacturers are participants in the Master Settlement Agreement. The brands made by these manufacturers are not required to be listed on Form B-A-7.

1. Anderson Tobacco Company
2. Bekenton, SA
3. Canary
4. Caribbean – American Tobacco Corporation
5. Chancellor Tobacco Company
6. Commonwealth Brands, Inc.
7. Compania Industrial de Tabacos Monte Paz SA
8. Cutting Edge Enterprises, Inc.
9. Daughters & Ryan
10. Dhanraj International, Inc.
11. Eastern Company S.A.E.
12. Farmers Tobacco Company of Cynthiana, Inc
13. General Tobacco (VIBD Corp. d/b/a General Tobacco
14. House of Prince
15. Imperial Tobacco Limited/ITL (USA) Limited
16. International Tobacco Group (Las Vegas), Inc
17. Japan Tobacco International U.S.A., Inc.
18. King Maker Marketing, Inc.
19. Konci G&D Management Group
20. Kretek International
21. Lane Limited
22. Liberty Brands LLC
23. Liggett Group, Inc.
24. Lignum-2, Inc.
25. Lorillard Tobacco Company
26. Mac Baren
27. Nasco Products
28. Pacific Standard Manufacturing
29. Peter Stokkebye International
30. Philip Morris, Inc.
31. Planta Tabak-Manufaktur
32. Poscl Tabak & Co. KG
33. Premier Marketing Incorporated
34. P.T. Djarum
35. R. J. Reynolds Tobacco Company
36. Santa Fe Natural Tobacco Company, Inc.
37. SEITA
38. Sherman 1400 Broadway N.Y.C., Inc.
39. Societe National d "Exploitation Industrielle des Tabacset Allumettes (SEITA)
40. Tabacalera del Este, S.A.
41. Top Tobacco, L.P.
42. U.S. Flue-Cured Tobacco Growers, Inc.
43. Vector Tobacco Inc.
44. Virginia Carolina Corporation Inc.
45. VIP Tobacco USA Ltd. (Formerly Winner Sales Company)
46. Von Eicken Group
47. Wind River Tobacco Company LLC

For a complete list of participating manufacturers, go to the Department of Justice website, www.ncdoj.com, click on " Legal Services", and select "Tobacco List".