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

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

For additional information or assistance regarding whether you are required to obtain a license, contact the Tobacco Products Tax Unit at (919) 754-2631.