

Spirituos Liquor Tax Return

North Carolina Department of Revenue

Return for Month Ended (MM-DD-YY) _____

Name of County or Municipal ABC Board (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Street Address

City State Zip Code

Name of Contact Person Phone Number State of Domicile

DOR Use Only
____ / ____ / ____

FEIN or SSN

NCDOR ID/Account Number

Fill in circle if applicable:
 Payment has been made through electronic funds transfer (EFT)
 Amended Return

Computation of Tax on Spirituous Liquor Sales and Mixed Beverages Surcharge

1. Total Retail Sales of Spirituous Liquor	1.	_____	.00
2. a. 1¢ or 5¢ bottle charge	2a.	_____	.00
b. Additional 1¢ or 5¢ bottle charge	2b.	_____	.00
c. \$20 on each four liters of spirituous liquor sold to a mixed beverage permittee for resale in mixed beverages and to a guest room cabinet permittee for resale	2c.	_____	.00
d. Bailment Surcharge	2d.	_____	.00
3. Net Sales of Spirituous Liquor Including the 30% State Excise Tax and the 3 1/2% add-on for Local Boards (Line 1 minus Lines 2a through 2d)	3.	_____	.00
4. Taxable Sales of Spirituous Liquor Excluding the 30% State Excise Tax and the 3 1/2% add-on for Local Boards Line 3 divided by 133.5%	4.	_____	.00
5. State Excise Tax Due Multiply Line 4 by 30%	5.	_____	.00
6. State's Share of Mixed Beverages Surcharge Multiply Line 2c by 50%	6.	_____	.00
7. Tax Due Add Lines 5 and 6	7.	_____	.00
8. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 7 by rate above if return with full payment is not filed timely.	8.	_____	.00
9. Interest (See the Department's website, www.dornc.com , for current interest rate.) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	9.	_____	.00
10. Total Due Add Lines 7 through 9	10. \$	_____	.00

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

Returns are due on or before the 15th day of the month following the month in which the tax was collected. Your check or money order must be in the form of U.S. currency from a domestic bank.