

Do NOT Mail with Return

**Worksheet for Completing
Form E-500E, Utility and Liquor Sales and Use Tax Return,
for Quarter Ending September 30, 2009**

North Carolina Department of Revenue

This worksheet can be used by quarterly filers to calculate the tax due on their receipts and purchases for the months of July through September 2009.

| | Receipts and Purchases | | Tax | |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---|-----|--------------------------|
| 1. Receipts and Purchases at 7% Combined General Rate for July 2009 | <input type="text"/> | x | 7% | = <input type="text"/> * |
| 2. Receipts and Purchases at 7% Combined General Rate for August 2009 | <input type="text"/> | x | 7% | = <input type="text"/> * |
| 3. Receipts and Purchases at 8% Combined General Rate for September 2009 | <input type="text"/> | x | 8% | = <input type="text"/> * |
| 4. Total Tax | <i>Total Tax added from Lines 1, 2, and 3. Enter sum on Line 11, 12, 13, or 14, as applicable, on the Form E500E, Utility and Liquor Sales and Use Tax Return under the "Tax" column.</i> | | | <input type="text"/> * |
| 5. Adjusted Receipts and Purchases | <i>Total Tax on Line 4 divided by 8% (.08) and enter the result on Line 11, 12, 13, or 14, as applicable, of the Form E500E, Utility and Liquor Sales and Use Tax Return under the "Receipts and Purchases" column.</i> | | | <input type="text"/> * |

Line Instructions

- Line 1. Enter the amount of sales receipts and purchases for July 2009 subject to the 7% Combined General Rate.
- Line 2. Enter the amount of sales receipts and purchases for August 2009 subject to the 7% Combined General Rate.
- Line 3. Enter the amount of sales receipts and purchases for September 2009 subject to the 8% Combined General Rate.
- Line 4. Total Tax added from Lines 1, 2, and 3. Enter this amount on Line 11, 12, 13, or 14, as applicable, on the Form E500E, Utility and Liquor Sales and Use Tax Return under the "Tax" column.
- Line 5. Total Tax on Line 4 divided by 8% (.08). This is the Adjusted Receipts and Purchases. Enter this amount on Line 11, 12, 13, or 14, as applicable, on the Form E500E, Utility and Liquor Sales and Use Tax Return under the "Receipts and Purchases" column.

This worksheet is for your personal use in computing the tax on your Utility and Liquor Sales and Use Tax Return for the quarter ending September 30, 2009. **Do not mail this worksheet with your return.** Questions can be directed to the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll-free).

* Automatically calculated.

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