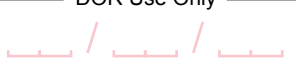


# B-C-775 Spirituous Liquor/Antique Spirituous Liquor Excise Tax Return

Return for Month Ended (MM-DD-YY)	DOR Use Only 	FEIN or SSN	
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)		NCDOR ID/Account Number	
Trade Name		ABC Permit Number	
Mailing Address		<b>Fill in circle if applicable:</b> <input type="radio"/> Amended Return <input type="radio"/> No Transactions	
City	State		Zip Code
Name of Contact Person			State of Domicile
Phone Number	Fax Number		

Computation of Tax on Spirituous Liquor/Antique Spirituous Liquor Sales and Mixed Beverages Surcharge	
1. Total Retail Sales of Spirituous Liquor/Antique Spirituous Liquor	▶ 1.
2. a. 1¢ or 5¢ bottle charge (ABC Boards only)	▶ 2a.
b. Additional 1¢ or 5¢ bottle charge (ABC Boards only)	▶ 2b.
c. \$20 on each four liters of Spirituous Liquor/Antique Spirituous Liquor sold to a mixed beverage permittee for resale in mixed beverages and to a guest room cabinet permittee for resale (ABC Boards only)	▶ 2c.
d. Bailment Surcharge (ABC Boards only)	▶ 2d.
3. Net Sales of Spirituous Liquor/Antique Spirituous Liquor Including the 30% State Excise Tax and the 3 1/2% add-on for Local Boards <i>(Line 1 minus Lines 2a through 2d)</i>	▶ 3.
4. Taxable Sales of Spirituous Liquor/Antique Spirituous Liquor Excluding the 30% State Excise Tax and the 3 1/2% add-on for Local Boards <i>(Distilleries - Line 3 divided by 130.0%; All others - Line 3 divided by 133.5%)</i>	▶ 4.
5. State Excise Tax Due Multiply Line 4 by 30%	▶ 5.
6. State's Share of Mixed Beverages Surcharge (ABC Boards Only) Multiply Line 2c by 50%	▶ 6.
7. Tax Due Add Lines 5 and 6	▶ 7.
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.
9. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	▶ 9.
10. Total Payment Due Add Lines 7 through 9	10. \$

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

**For your convenience, electronic payment methods are available through our website at [www.ncdor.gov](http://www.ncdor.gov).**

**Returns are due on or before the 15th day of the month following the month in which the tax was collected.  
 Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.**

Mail to: North Carolina Department of Revenue, PO Box 25000, Raleigh, NC 27640  
 Questions: Contact Excise Tax Division at: Telephone Number: (919) 733-3641; Fax Number: (919) 733-8654