

NC-SPLR Registration Application for Spirituos Liquor Tax

Identifying Information

1. Federal Employer ID No.: _____ or Proprietor's Social Security No.: _____
2. Type of Ownership: Proprietorship Corporation LLC Partnership LLP Fiduciary Other (Specify) _____
If a corporation, state of incorporation: _____ If Corporation or LLC, enter N.C. Secretary of State ID No., if applicable: _____
3. Legal Business or Owner's Name: _____
4. Trade Name (DBA Name): _____
5. Daytime Business Phone: _____ 6. Fax Phone: _____
7. Business Location in N.C.: Street _____
(Not P.O. Box Number) City _____ State _____ Zip Code _____ County _____
8. Mailing Address: Street or P.O. Box _____
City _____ State _____ Zip Code _____
9. Identify persons (President, Treasurer, Chief Financial Officer, Manager of a LLC or Partnership and any other person listed in N.C. Gen. Stat. § 105-164.29):

| Name | Title | Social Security No. | Address |
|-------|-------|---------------------|---------|
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |
| _____ | _____ | _____ | _____ |

- When will you start selling or purchasing items subject to the combined general rate of sales or use tax? (You are required to file a return beginning with the month or quarter you indicate.)
- Will your sales be? Retail (to users or consumers) Wholesale (to registered merchants for resale) Both Retail and Wholesale
- Amount of sales tax expected each month: Less than \$100 (Quarterly) \$100 - \$20,000 (Monthly) More than \$20,000 (Monthly with Prepayment)
- If business is seasonal (six or fewer months), fill in circles for months of sales: Jan Feb Mar Apr May Jun Jul Aug Sep Oct Nov Dec

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

Mail to: N.C. Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0100

Sales of antique spirituuous liquor and spirituuous liquor, other than mixed beverages, are subject to the 7% combined general rate of tax. Spirituuous liquor or liquor means distilled spirits or ethyl alcohol, including spirits of wine, whiskey, rum, brandy, gin and all other distilled spirits and mixtures of cordials, liqueur, and premixed cocktails, in closed containers for beverage use regardless of their dilution.

- Mixed beverage means either of the following:
- a. A drink composed in whole or in part of spirituuous liquor and served in a quantity less than the quantity contained in a closed package.
 - b. A premixed cocktail served from a closed package containing only one serving.

Registration Application Instructions

- Step 1 - Complete Identifying Information. Use blue or black ink.**
- Line 1 Enter your Federal Employer's Identification Number. **Important:** Federal Employer Identification Numbers are required of all corporations and partnerships. If the business is a proprietorship, enter the Social Security Number of the owner.
 - Line 3 If the business is a sole proprietorship, enter the name of the owner. If the business is a corporation or a LLC, enter the legal name. The legal name of the North Carolina corporation or LLC is the name shown on the Articles of Incorporation or Articles of Organization filed with the Secretary of State. The legal name of an out-of-state corporation or LLC is the name shown on the Certificate of Authority issued by the Secretary of State. If the business is a partnership, enter the legal name of the partnership and list the partners' names in Line 9.
 - Line 4 Enter the trade name by which your business is known to the public.
 - Line 7 Enter the address of the actual business location, not the home address of an individual owner or a representative in North Carolina.

Step 2 - Sign the application and mail it to P.O. Box 25000, Raleigh, NC 27640-0100. The application must be signed (1) By the owner, if the owner is an individual. (2) By a manager, member, or company official, if the owner is a limited liability company. (3) By a manager, member, or partner, if the owner is a partnership. (4) By an executive officer or some other person specifically authorized by the corporation to sign the application, if the owner is a corporation. If the application is signed by a person authorized to do so by the corporation, written evidence of the person's authority must be attached to the application. Questions can be directed to 1-877-252-3052 (toll-free).