

# 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. Email Address: \_\_\_\_\_
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. List responsible persons (President, Treasurer, Chief Financial Officer, Manager, Primary Partners, other officers, etc.):

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 spirituous liquor and spirituous liquor, other than mixed beverages, are subject to the 7% combined general rate of tax. Spirituous 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 spirituous liquor and served in a quantity less than the quantity contained in a closed package.
- b. A premixed cocktail sold by a mixed beverages permittee, regardless of whether the premixed cocktail is sold in an open container or a closed container.

**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).**