

For more help go to www.ncdor.gov/web-fill-form-instructions

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer



Use the latest version of Adobe Acrobat Reader to complete the form



Guidelines

Do not handwrite any information



Do not use commas when entering amounts

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Do not use brackets for negative numbers

Use a minus sign to show the amount is negative

Enter Whole U.S. Dollars Only ❌

Enter Whole U.S. Dollars Only ✅

Printing

Use the print icon on the form to ensure you have completed all required fields



Before printing, select "actual size"

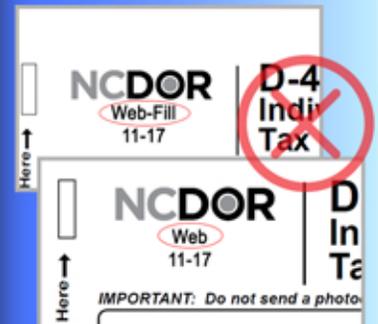


Do not print on both sides of the paper



Before Mailing

Do not mix form types



Do not submit photocopies of returns

Submit originals only



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		Fill in circle if applicable: <input type="radio"/> Amended Return <input type="radio"/> No Transactions
City	State	
Name of Contact Person	Zip Code	
Phone Number	Fax Number	
		State of Domicile

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 (See instructions) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	▶ 8.
9. Interest (See the Department's website, www.ncdor.gov , 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.

**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) 250-7898