

Utility and Liquor Sales and Use Tax Return

North Carolina Department of Revenue

Legal Name (First 24 Characters)

Period Beginning (MM-DD-YY)

Street Address

Period Ending (MM-DD-YY)

City

State

Zip Code (5 Digit)

Account ID



- 1. Receipts from Retail Sales and Purchases for Own Use**
- 2. Sales for Resale** (Do not include on Line 3)
- 3. Exempt Sales**
- Sales Tax Municipal Electricity Deduction (Lines 4 through 7)
- 4. Gross receipts included in Line 1**
(Do not include electricity for use)
- 5. Cost of electricity purchased for resale and resold**
- 6. Amount in excess of cost** (Line 4 Minus Line 5)
- 7. Deduction** (Enter 3% of Line 6 on this Line and on Line 17)

Municipal corporations selling electricity must complete Lines 4 through 7, before continuing with Line 8.

	Receipts and Purchases	Rate	Tax
8. Electricity for Laundries	x	2.83%	=
9. Electricity for Farmers and Manufacturers (Exempt from tax effective 7/1/10)	x	0.8%	=
10. Other Electricity Service	x	3%	=
11. Telecommunications Service and Ancillary Service	x	8%	=
12. Direct-To-Home Satellite Service	x	8%	=
13. Video Programming Other Than Direct-To-Home Satellite Service	x	8%	=
14. Spirituous Liquor	x	8%	=
15. Tax From Lines 8 - 14			
16. Excess Collections			
17. Municipal Electricity Deduction			
18. Tax Due (Add Lines 15 & 16, Minus Line 17)			
19. Penalty			
20. Interest			
21. Less Prepayment for This Period			
22. Prepayment for Next Period			
23. Total Due (Add Lines 18-20 and 22, Minus Line 21)			\$

Signature: _____

Date: _____

I certify that, to the best of my knowledge, this return is accurate and complete.

Title: _____

Phone: _____

MAIL TO: P.O. Box 25000, Raleigh, NC 27640-0700