14B NCAC 15A .1502   MARKUP FORMULA
(a) On every delivered case of spirituous liquors, there shall be an added markup, which is derived by the following formula:

(1)	local board markup, plus
(2)	(one added to the local board markup) multiplied by the state excise tax, plus
(3)	(one added to the local board markup) multiplied by 3.5 percent, equals
(4)	the total markup.

(b) The selling price of spirituous liquor is derived by the following steps:

(1)	Determine the subtotal case cost by adding base case cost, freight and bailment together;
(2)	Multiply the subtotal case cost by the total markup calculated in Paragraph (a) of this Rule, to four decimals;
(3)	Add the bailment surcharge;
(4)	Divide the result by the number of bottles in the case;
(5)	Add five cents ($.05) rehabilitation tax [Add one cent ($.01) for bottles 50 ml. or less];
(6)	Add five cents ($.05) for the local board charge [Add one cent ($.01) for bottles 50 ml. or less];
(7)	Round the result to an integer evenly divisible by five cents. The break point is one cent, one mill.
(8)	The result is the retail selling price per bottle.