Filing Excise Returns

Robert Dalton, Excise Division

July 2023





Returns to be filed

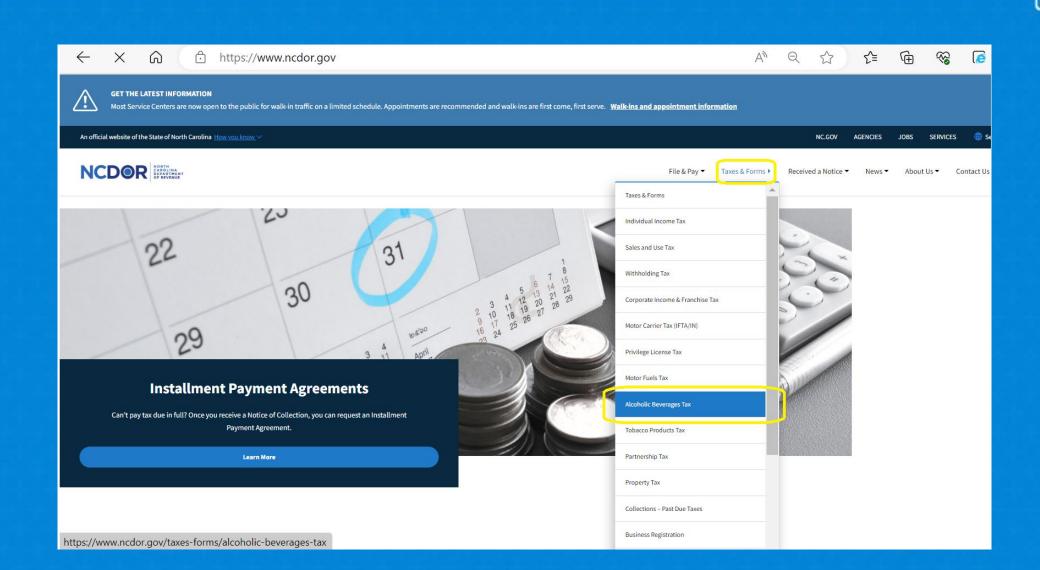


- B-C-784- Monthly, for every wine distributor location
- B-C-786- Annual, for every winery location
- B-C-750- Only needed for reporting documented destruction of 25+ cases

- · Make sure you are using the correct version based on the period you are filing for
- Returns are filed by paper/paid by check or money order

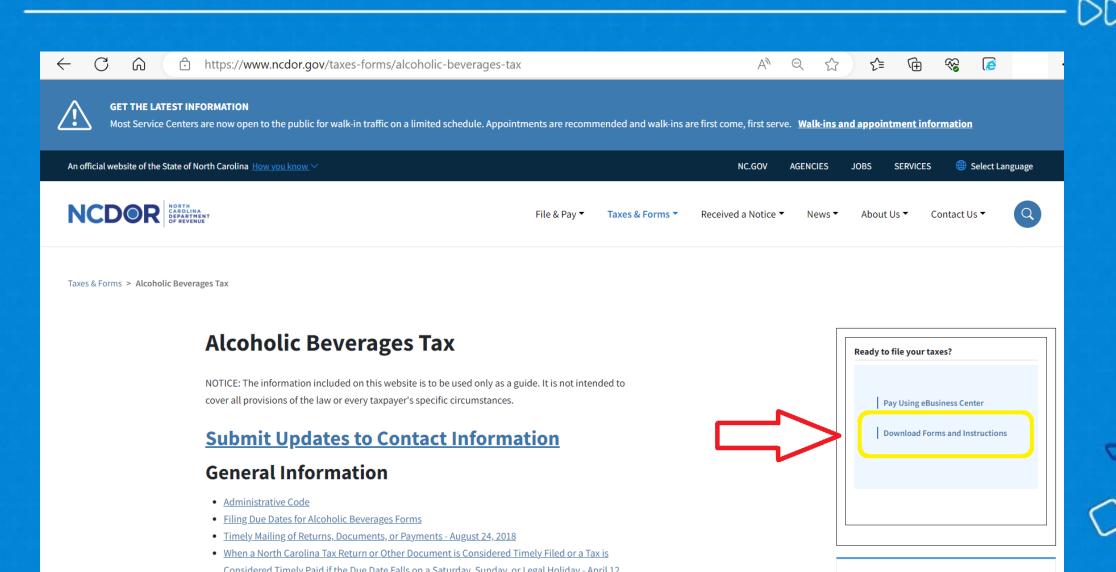


NCDOR SEARCH Where to Find Return Forms



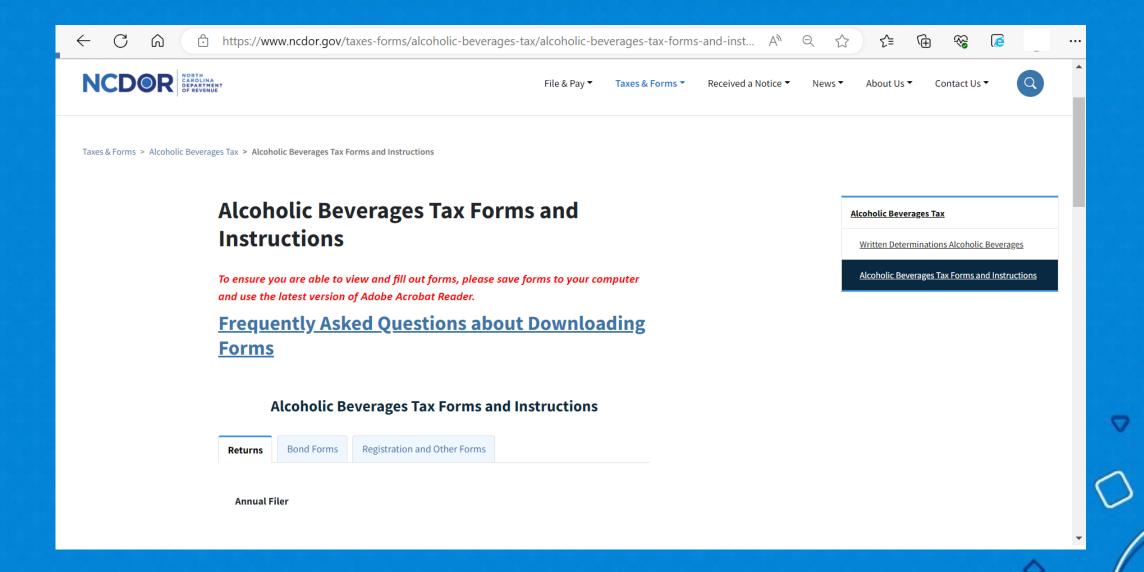


NCDOR MARKET Where to Find Return Forms





Where to Find Return Forms





B-C-784 monthly return June 2023



NCDOR Web-Fill 1-23	B-C-784 Wine Wholes Winery Excis		r and Resident
Return for Month Ended (MM-DD-Y)	06-30-23	DOR Use Only	FEIN or SSN
Legal Name (First 35 Characters) (U	ISE CAPITAL LETTERS FOR YOUR NAME A	ND ADDRESS)	123456789
FAKE WINERY,			
Trade Name			NCDOR ID/Account Number
WINEY MCWINE	FACE		100000123
Mailing Address			100000120
123 MAIN STF	REET		ABC Permit Number
City		State Zip Code	
RALEIGH		NC ▼ 27610	12345678WW
Name of Contact Person		State of Domicile	
JONE DOE			Fill in circle if applicable:
Phone Number	Fax Number		 Amended Return
(919) 707-75	0.0		 No Transactions



B-C-784 monthly return June 2023

Part 1. Computation of Wine Excise Tax		Unfortified Wine	Fortified Wine
Beginning Inventory (In liters)	▶ 1.	1125	257
Total Liters Received or Produced for Sale (From Part 2, Total)	▶ 2.	875	43
Total Liters Available Add Lines 1 and 2	3.	2000	300
4. a. Allowable Deductions (See Instructions)	► 4a.	0	0
b. Adjustments to Taxable Transactions (From Part 3, Total)	► 4b.	100	0
c. Military Sales (From Part 4, Total)	► 4c.	82	0
d. Ending Inventory (In liters)	► 4d.	818	0
5. Total Taxable Liters Line 3 minus Lines 4a - 4d	5.	1000	300
6. Tax Rate	6.	26.34¢	29.34¢
 Total Excise Tax Due Multiply Line 5 by applicable tax rate on Line 6 	7.	263.00	88.00
 Discount Multiply Line 7 by 2% if return with full payment is timely filed; otherwise enter zero. 	▶ 8.	5.00	2.00
9. Net Tax Due Line 7 minus Line 8	▶ 9.	258.00	86.00
 Penalty (See instructions) Multiply Line 7 by applicable rate if return with full payment is not filed timely. 	▶ 10.	0.00	0.00
 Interest (See the Department's website, <u>www.ncdor.gov</u> for current interest rate.) Multiply Line 7 by applicable rate if return with full payment is not filed timely. 	▶ 11.	0.00	0.00
2. Total Due Add Lines 9 through 11	12.	258.00	86.00
3. Total Payment Due Add Line 12 for both Unfortified and Fortified Wine		▶ 13	344.00
Signature:		Title: OWNER	Date: 07-13-2

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, Post Office Box 25000, Raleigh, North Carolina 27640
Questions: Contact Excise Tax Divsion at: Telephone Number: (919) 733-3641; Fax Number: (919) 250-7898

Line 1- should <u>always</u> equal line 4D from the previous month

Line 2- wine produced OR purchased from a winery or distributor

Lines 4a-4d are adjustments to taxable amount



B-C-784 monthly return Page 2

age 2 , B-C-784,	, Web-Fill, 1-23	Legal Name FAKE WINERY INC	NCDOR ID	00000123
		by Wholesalers and Importers During the Mo for Sale by Resident Wineries During the Mo		
Invoice Date	Invoice Number	Names and Addresses of Suppliers	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
	N/A	FAKE WINERY INC	775	43
Total	Liters Receiv	ed or Produced for Sale (To Part 1, Line 2)	775	43

Invoice Date	Invoice Number	Names and Addresses of Resident Wholesalers or Importers	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
06-07-23	W123	NORTH CAROLINA WINERY LLC	75	0
06-18-23	NC112	RALEIGH WINE COMPANY, INC	25	0
Total A	djustments t	o Taxable Transactions (To Part 1, Line 4b)	100	

Line 2

Line 4B



B-C-784 monthly return Page 3

age 3, B-C-784,	Web-Fill, 1-23	Legal Name FAKE WINERY INC	NCDOR ID 1	00000123
Part 4. Wind	e Sales to l	U.S. Military in North Carolina During the I	Month	
Invoice Date	Invoice Number	Names and Addresses of U.S. Military Bases	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
06-01-23	A472	FORTH BRAGG PX STORE	82	0
		Total Military Sales (To Part 1, Line 4c) ▶	82	

Invoice Date	Invoice Number	Names and Addresses of NC Wholesalers	Unfortified Wine (In Liters)	Fortified Wine (In Liters)

Mail to: North Carolina Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640

Questions: Contact Excise Tax Divsion at: Telephone Number: (919) 733-3641: Fax Number: (919) 250-7898

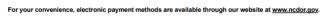
Line 4C



B-C-786 monthly return Page 3

			— DOR Use	e Only ——		
Return for Calenda	nr Year (YYYY)	NIR NAME AND ADDRES	221			FEIN or SSN
de Name	ing to a contract to the contract to	TON NAME AND ADDRESS	33)	-	NCDO	R ID/Account Number
line Address						
lling Address			State	Zip Code	AB	C Permit Number
me of Contact Person				State of Domicile		
ne of Contact Person				State of Domicile		circle if applicable:
one Number	Fax Number					Amended Return No Transactions
art 1. Comput	ation of Wine Excise	Tax	Unforti	fied Wine		Fortified Wine
Liters Sold to No Customers Purs	orth Carolina uant to Wine	▶ 1.				
Snipper Permit	(From Part 2, Total)	2.				
		3.				
		4.				
		**				
Total Taxable Lit Line 1 from above		5.				
Tax Rate		6.	26	.34¢		29.34¢
Total Excise Tax Multiply Line 5 by tax rate on Line 6	applicable	> 7.				
		8.				
Net Tax Due Line 7 from above	,	9.				
Penalty (10% for la 25%, for late filing.) with full payment is	ate payment; 5% per month, maxi Multiply Line 9 by rate above if re not filed timely.	imum eturn > 10.				
current interest rate	epartment's website, <u>www.ncdor.go</u> b.) Multiply Line 9 by applicable ra nent is not filed timely.	ov. for the if 11.				
Total Due Add Lines 9 thro	ugh 11	12.				
. Total Payment D	ue oth Unfortified and Fortified W	l			▶ 13.	

- For Wine Shipper permit holders
- Report all sales shipped direct to NC Residents



Returns are due on or before the 15th day of the first month of the following calendar year 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, Post Office Box 25000, Raleigh, North Carolina 27640 Questions: Contact Excise Tax Divsion at: Telephone Number: (919) 733-3641; Fax Number: (919) 250-7898



B-C-786 monthly return Page 3

rt 1. Computation of Wine Excise Tax		Unfortified Wine		Fortified Wine
Liters Sold to North Carolina Customers Pursuant to Wine Shipper Permit (From Part 2, Total)	▶ 1.			
	2.			
	3.			
	4.			
Total Taxable Liters Line 1 from above	5.			
Tax Rate	6.	26.34¢		29.34¢
Total Excise Tax Due Multiply Line 5 by applicable tax rate on Line 6	> 7.			
	8.			
Net Tax Due Line 7 from above	9.			
Penalty (10% for late payment; 5% per month, maximum 25%, for late filing.) Multiply Line 9 by rate above if return with full payment is not filed timely.	▶ 10.			
Interest (See the Department's website, www.ncdor.gov, for current interest rate.) Multiply Line 9 by applicable rate if return with full payment is not filed timely.	▶ 11.			
Total Due Add Lines 9 through 11	12.			
Total Payment Due Add Line 12 for both Unfortified and Fortified Wine			▶ 13.	
ignature:		Title:		Date:



G.S. 105-113.85. A major disaster is caused by one event and an accumulation of products to reach the 50 cases or 25 cases threshold is not allowable. Mail to: North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640 Questions: Contact Excise Tax Division at: Telephone Number: (919) 733-3641; Fax Number: (919) 250-7898

OF REVENUE	·C-/50	June 20	23	>D
	coholic Beverages ter	PRINT CLEAR		
FAKE WINERY INC Trade Name		Account ID 123456789		
Address 123 MAIN ST City	State Zip Code	FEIN or SSN 100000123		
RALEIGH Contact Person	NC 27610 Phone Number for Contact Person	Return for Month of		
		(MM - YY)	Return period should match B-C-710	
Type of Product (Malt Beverage, Fortified Wine, or Unfortified Wine)	Name of Product	Cases of Malt Beverage (Minimum 50) Cases of Wine (Minimum 25)		
UNFORTIFIED WINE CAROLINA CABE	RNET	32		
			25 case minimum for wine	
Date of Verification 06-21-23 Describe How Verified DOCUMENTED PICTU	Place of Verification FAKE WIN			
Signature(s) of Wholesaler or Importer Representative(s)			Destruction must be documented	J
Signature: I certify that the alcoholic beverage products listed on this report of	constitute a major disaster as defined in G.S. 105-113.81(a	Date: 06-21-23	Destruction mast be accumented	\circ
Signature(s) of Revenue Department Representative(s)				
Signature: I certify that the alcoholic beverage products listed on this report of	constitute a major disaster as defined in G.S. 105-113.81(a) Date:		
	<u>Instructions</u>			2
You must file this report if you claim a deduction for a major d sets out the exemption for a major disaster as follows:	isaster on your beer, fortified wine, or unfort	ified wine excise tax return. G.S. 105-113.81(a)		
Major Disaster Wholesalers and importers of malt bevera unsalable by a major disaster. To qualify for this exemption, th occurred. A major disaster is the destruction, spoilage, or re- cases, or the equivalent, of wine.	wholesaler or importer shall prove to the s ndering unsalable of 50 or more cases, or t	satisfaction of the Secretary that a major disaster the equivalent, of malt beverages or 25 or more		
If less than 50 cases of malt beverages or 25 cases of wine are	affected, it is not a major disaster and the lo	esses are covered by the 2% discount provided in		



DD

QUESTIONS?