

**NC DOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

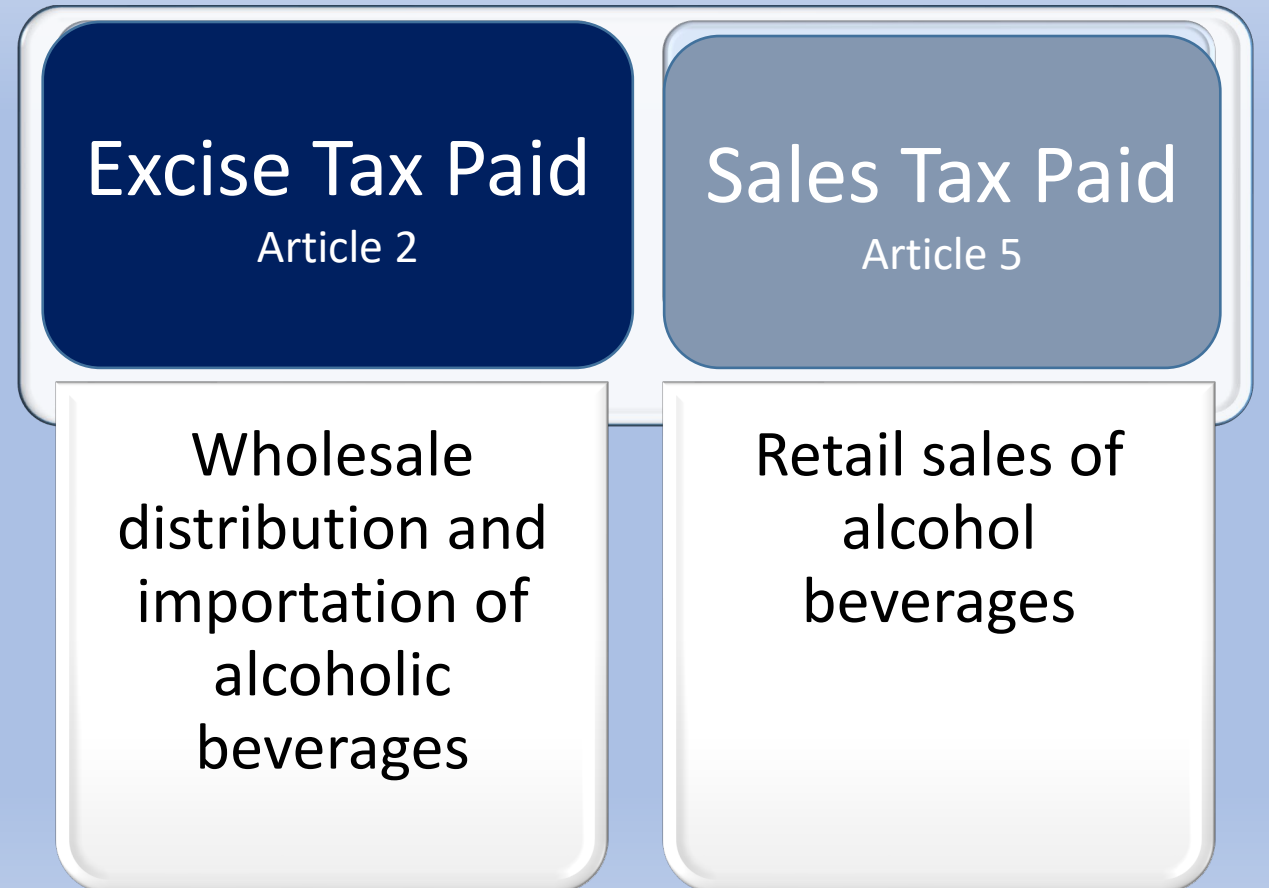
# Alcoholic Beverages Excise Tax

Al Milak, Assistant Director – NC DOR Excise Tax Division

# Alcoholic Beverages Excise Taxes

Article 2 of Chapter 105 of the North Carolina General Statutes provides the provisions for the Alcoholic Beverage License and Excise Taxes.

## Type of Tax



# The Alcoholic Beverage Control Commission (ABC)

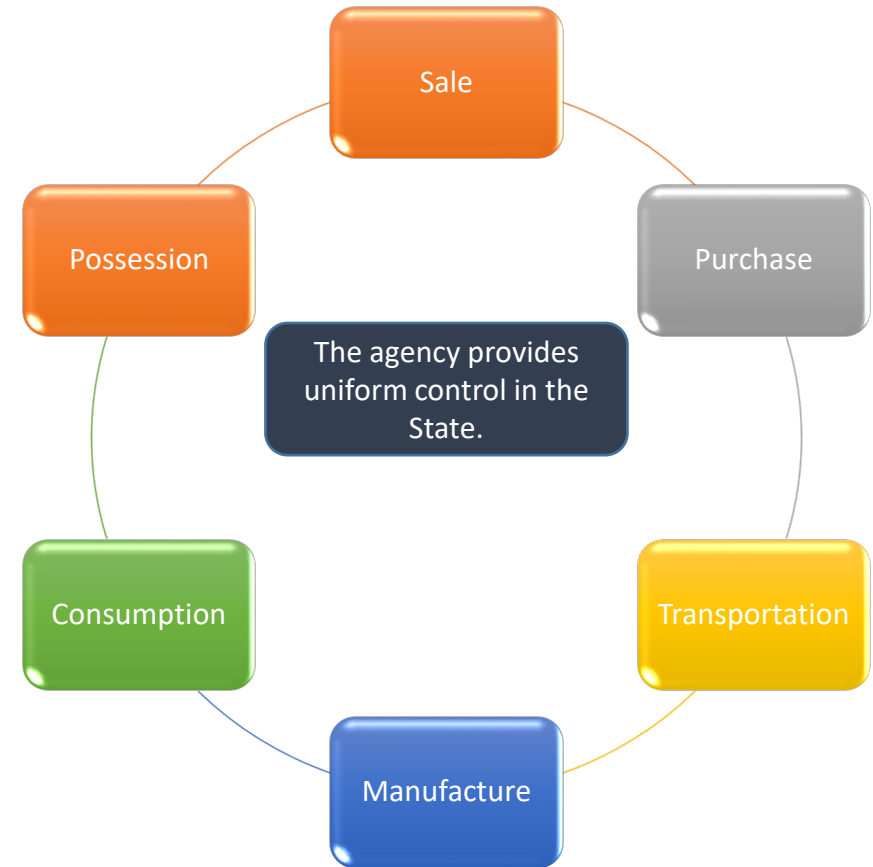
The North Carolina ABC Commission oversees the sale of liquor in North Carolina. The ABC Commission has three members appointed by the Governor, with one commissioner serving as chairman in a full-time capacity and two other members serving on a per diem basis as required. The chairman controls all matters relating to the ABC Commission's responsibilities and personnel functions. The administrator, who is appointed by the ABC Commission, works at its direction and oversees day-to-day operations. The ABC Commission meets at least one a month. In addition to oversight of local boards, the ABC Commission is responsible for issuing and controlling permits for the consumption and sale of beer, wine, and mixed beverages.



# The Alcoholic Beverage Control Commission (ABC)

A person must contact the North Carolina Alcohol Beverage Control Commission(ABC) and apply for the necessary permits before distributing alcohol products in the State of North Carolina.

The North Carolina Alcoholic Beverage Control Commission (ABC), an agency under the Department of Public Safety, provides uniform control in the State.



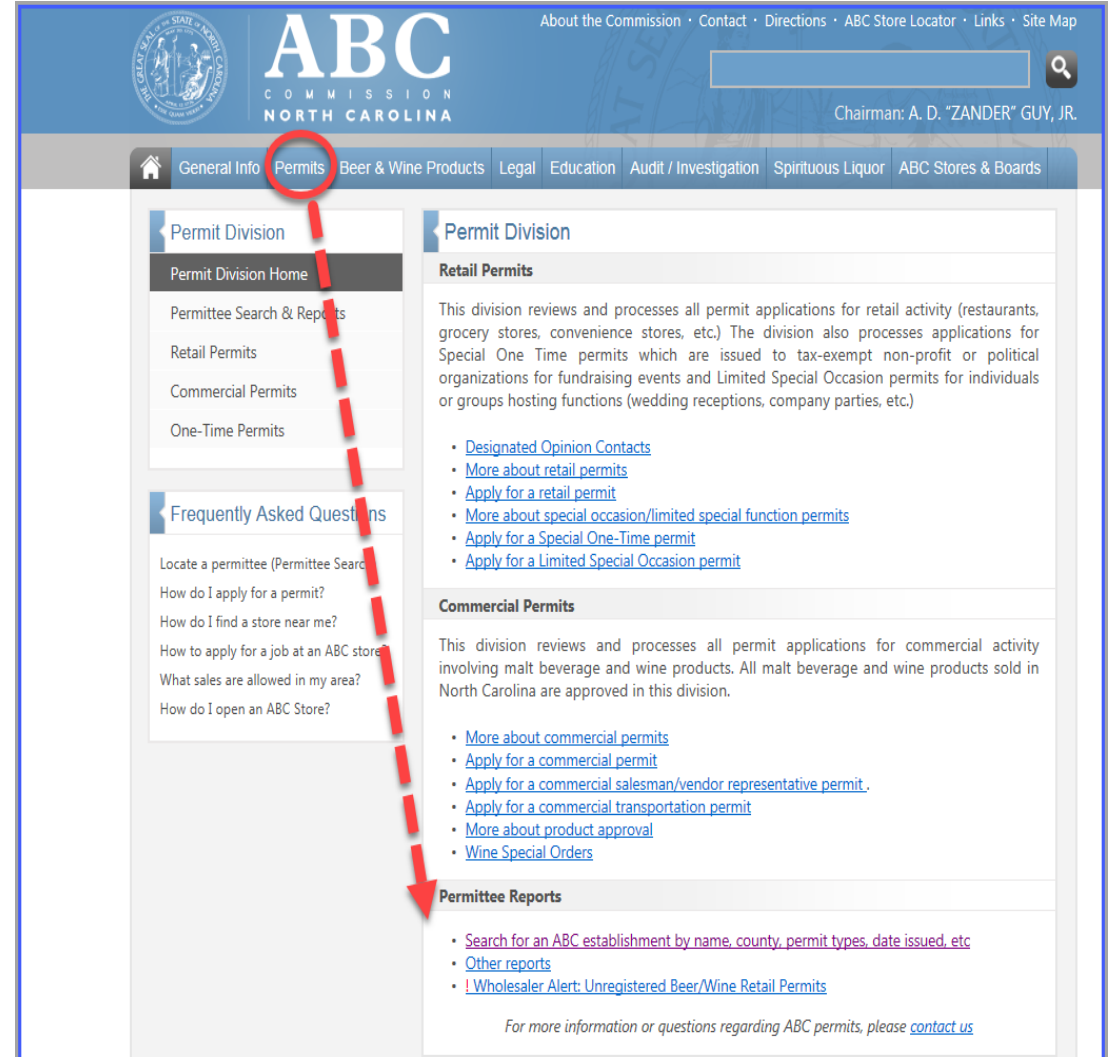
# The Alcoholic Beverage Control Commission (ABC), continued

The North Carolina Alcoholic Beverage Control Commission (ABC), issues permits and maintains a permit database, which includes information such as:

- Permits issued or canceled
- Total issued permits in North Carolina
- Permits that have renewed/registered

The website address to Search for an ABC establishment by name, county, permit types, date issued, etc.

<https://abc.nc.gov/Permit>



The screenshot displays the official website of the North Carolina Alcoholic Beverage Control Commission (ABC). The header features the ABC logo and navigation links such as 'About the Commission', 'Contact', 'Directions', 'ABC Store Locator', 'Links', and 'Site Map'. The main navigation bar includes 'General Info', 'Permits', 'Beer & Wine Products', 'Legal', 'Education', 'Audit / Investigation', 'Spirituous Liquor', and 'ABC Stores & Boards'. The 'Permits' link is highlighted with a red circle. A red dashed arrow points from this circle to the 'Permit Division' section on the left sidebar. The 'Permit Division' section contains links for 'Permit Division Home', 'Permittee Search & Reports', 'Retail Permits', 'Commercial Permits', and 'One-Time Permits'. The 'Retail Permits' section on the right provides a detailed description of the division's role and lists several links: 'Designated Opinion Contacts', 'More about retail permits', 'Apply for a retail permit', 'More about special occasion/limited special function permits', 'Apply for a Special One-Time permit', and 'Apply for a Limited Special Occasion permit'. The 'Commercial Permits' section also provides a description and lists links: 'More about commercial permits', 'Apply for a commercial permit', 'Apply for a commercial salesman/vendor representative permit', 'Apply for a commercial transportation permit', 'More about product approval', and 'Wine Special Orders'. The 'Permittee Reports' section includes links for 'Search for an ABC establishment by name, county, permit types, date issued, etc.', 'Other reports', and 'Wholesaler Alert: Unregistered Beer/Wine Retail Permits'. A footer note states: 'For more information or questions regarding ABC permits, please contact us'.

# What are Alcoholic Beverages?

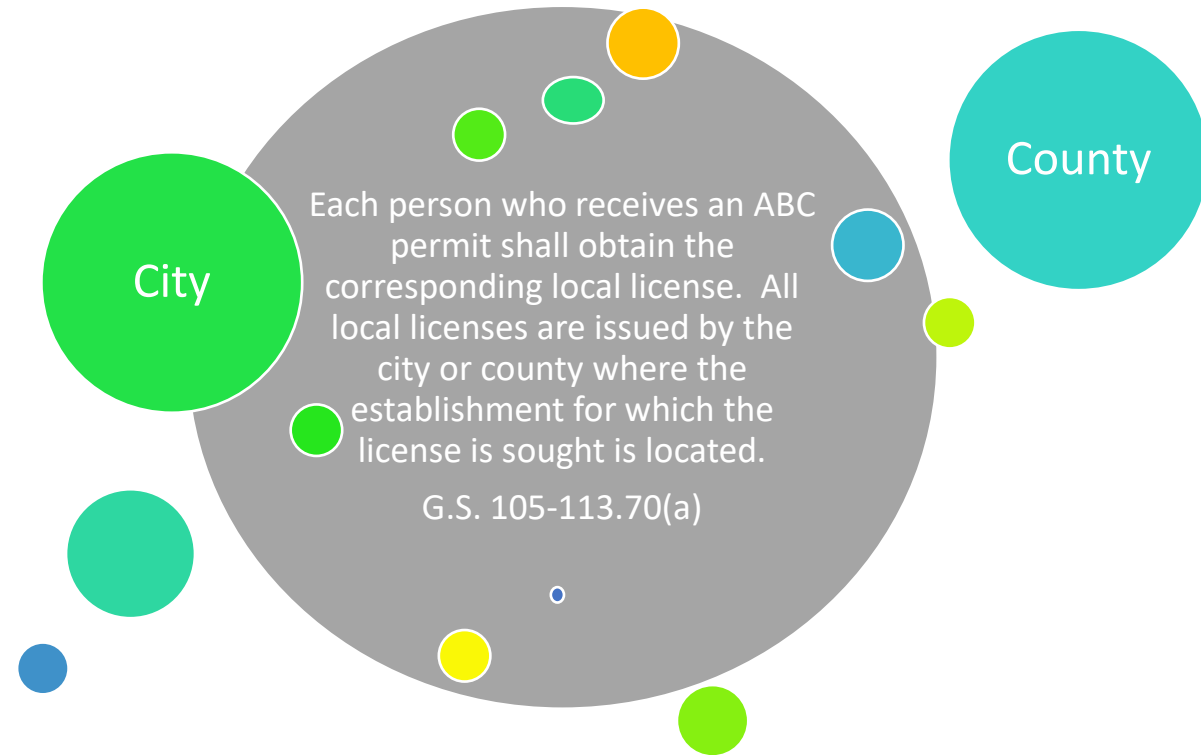
North Carolina General Statute 18B-101(4) defines “Alcoholic Beverages” as any beverage containing at least one-half of one percent (0.5%) alcohol by volume, including malt beverages, unfortified wine, fortified wine, spirituous liquor, and mixed beverages.

Term	General Statute	Definition
Malt beverage	18B-101(9)	Means beer, lager, malt liquor, ale, porter, and any other brewed or fermented beverage except unfortified or fortified wine containing at least one-half of one percent (0.5%), and not more than fifteen percent (15%), alcohol by volume. Any malt beverage containing more than six percent (6%) alcohol by volume shall bear a label clearly indicating the alcohol content of the malt beverage.
Unfortified wine	18B-101(15)	Means any wine of sixteen percent (16%) or less alcohol by volume made by fermentation from grapes, fruits, berries, rice, or honey; or by the addition of pure cane, beet, or dextrose sugar; or by the addition of pure brandy from the same type of grape, fruit, berry, rice, or honey that is contained in the base wine and produced in accordance with the regulations of the United States.
Fortified wine		Means any wine, of more than sixteen percent (16%) and no more than twenty-four (24%) alcohol by volume, made by fermentation from grapes, fruits, berries, rice, or honey; or by the addition of pure cane, beet, or dextrose sugar; or by the addition of pure brandy from the same type of grape, fruit, berry, rice, or honey that is contained in the base wine and produced in accordance with the regulations of the United States.
Spirituous liquor	18B-101(14)	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 beverages	18B-101(10)	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 served from a closed package containing only one serving.

# Registration

A person who holds the following must register with the Department for Excise Tax Purposes:

- A wine shipper permit issued (G.S. 18B-1001.1) *or*
- One or more of the following ABC permits (Article 11 of Chapter 18B)
  - (1) Unfortified winery
  - (2) Fortified winery
  - (3) Brewery
  - (4) Distillery
  - (5) Wine importer
  - (6) Wine wholesaler
  - (7) Malt beverages importer
  - (8) Malt beverages wholesaler
  - (9) Nonresident malt beverage vendor
  - (10) Nonresident wine vendor
  - (11) Wine Producer



# Registration, continued

- Complete Form B-C-785, Alcoholic Beverage Excise Tax Registration Form in detail.
- Form B-C-785 is located on the Department's website @ [www.ncdor.gov](http://www.ncdor.gov)
- Registration can be done in one of the following ways:
  - Mail
  - Fax
  - Visit Service Center (3301 Terminal Drive, Ste 125 Raleigh, NC, 27604)

**NCDOR** | **B-C-785**  
Web 7-18 | **Alcoholic Beverage Excise Tax Registration Form**

Permit Issue Date: \_\_\_\_\_

1. Federal Employer ID Number: \_\_\_\_\_ or Social Security No.: \_\_\_\_\_

2. NC ABC Permit Type and Number (List the permit number for each of the following permit types you may hold):

Permit Type	Permit Number	Permit Type	Permit Number
Malt Beverage Wholesaler		Wine Wholesaler	
Malt Beverage Importer		Wine Importer	
Brewery		Unfortified Winery	
Non-Resident Malt Beverage Vendor		Fortified Winery	
		Non-Resident Wine Vendor	
Distillery		Wine Shipper	
ABC Board		Wine Producer	

3. Type of Form:  Initial Registration  Change in Registration Information

4. Type of Ownership:  Proprietorship  Corporation  LLC  Partnership  
 Limited Partnership  Other (Specify) \_\_\_\_\_

If out-of-state business, state of incorporation or organization: \_\_\_\_\_

If in-state Corporation or LLC, enter N.C. Secretary of State ID No.: \_\_\_\_\_

5. Daytime Business Phone: \_\_\_\_\_ Fax Number: \_\_\_\_\_

6. Legal Business or Owner's Name: \_\_\_\_\_

7. Trade Name (DBA Name): \_\_\_\_\_

8. Business Location: Street \_\_\_\_\_  
(No P.O. Box numbers) City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

9. Mailing Address: Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip \_\_\_\_\_

10. Email Address: \_\_\_\_\_

11. Identify all owners/officials of the business entity (i.e. corporate officers; LLC members; partners; sole proprietor): (attach extra page if necessary)

Name	Title
_____	_____
_____	_____
_____	_____

12. Name of Contact Person: \_\_\_\_\_  
If the contact person is someone other than an individual listed in #11 above as an owner, officer, member, or partner of the business entity, complete and submit Form Gen-58, Power of Attorney and Declaration of Representative, in order for the Department to discuss tax matters with your designated contact person.

13. Will you offer tastings?  Yes  No

14. For Distilleries, will you sell commemorative bottles?  Yes  No

A person or business who holds any North Carolina Alcoholic Beverage Control (ABC) permit(s) identified in N.C.G.S. §§ 105-113.83A or 18B-1001.2 must register with the Department of Revenue for Excise Tax purposes. **Please complete this registration form in detail.** The permittee must notify this office of any changes in the registration information as such changes occur.

North Carolina Department of Revenue, Attn: Registration,  
1429 Rock Quarry Road, Suite 105, Raleigh, North Carolina 27610  
Phone Number: (919) 707-7500 Toll Free: (877) 308-9092  
**Submit this Registration Form by mail to the above address or by fax to (919) 733-8654**




# Alcoholic Beverage Tax Bond

When a permittee registers with the North Carolina Department of Revenue, a bond is required at the time an alcohol account is registered.



Tax Types	General Statute	Bond Form	Bond Amount
<b>Alcoholic Beverages</b> <ul style="list-style-type: none"> <li>Wholesalers and Importers</li> </ul>	105-113.86(a)	B-C-790	Not less than five thousand dollars (\$5,000) and not to exceed fifty thousand dollars (\$50,000).
<b>Alcoholic Beverages</b> <ul style="list-style-type: none"> <li>Nonresident Vendors</li> </ul>	105-113.86(b)	B-C-790	Not to exceed two thousand dollars (\$2,000).

An irrevocable letter of credit may substitute a secured bond required by G.S. 105-113.86.



**NCDOR**  
Web-Fill  
6-18

**B-C-790**  
**Alcoholic Beverage Tax Bond**

BOND NO. \_\_\_\_\_

KNOW ALL MEN BY THESE PRESENTS, that \_\_\_\_\_, of \_\_\_\_\_, as PRINCIPAL, and \_\_\_\_\_, having its principal place of business at \_\_\_\_\_, and duly authorized to engage in business as a SURETY company in the State of North Carolina, as SURETY, are held and firmly bound unto the State of North Carolina in the sum of \_\_\_\_\_ dollars (\$ \_\_\_\_\_), lawful money of the United States, for payment of which, well and truly to be made, we bind ourselves, our heirs, executors, administrators, successors and assigns, jointly and severally, firmly by these presents.

WITNESSETH

WHEREAS, the PRINCIPAL holds an ABC permit issued by the North Carolina Alcoholic Beverage Control Commission pursuant to Chapter 18B of the North Carolina General Statutes, and is subject to provisions of Article 2C of Chapter 105 of the North Carolina General Statutes; and

WHEREAS, North Carolina G.S. 105-113.86(a) requires that each wholesaler or importer referred to therein furnish a bond in such sum as the Secretary of Revenue shall find adequate to cover the anticipated tax liability of each such wholesaler or importer, and North Carolina G.S. 105-113.86(b) allows the Secretary of Revenue to require each nonresident vendor referred to therein furnish a bond in an amount not to exceed \$2,000, and this Bond is furnished in compliance therewith.

NOW THEREFORE, the conditions of this Bond are as follows:

- If said PRINCIPAL shall make such reports as shall be required and promptly pay all alcoholic beverage excise taxes which shall become due, then this obligation shall be void; otherwise, to be and remain in full force and effect.
- The term of this Bond begins on the \_\_\_\_\_ day of \_\_\_\_\_, and shall continue in force until made void in the manner set forth in paragraph No. 1 immediately above, or cancelled in the manner set forth in paragraph No. 3 immediately below.
- The obligation of the SURETY may be cancelled upon 30 days' written notice by registered mail given by the above-named SURETY to the State of North Carolina through its agent, the Secretary of Revenue, at the address below; but such cancellation shall be prospective in operation only from the effective date thereof, and shall not operate to release any liability which shall accrue or attach before the effective date of such cancellation, whether such liability shall be ascertained or discovered before or after the effective date of such cancellation.

Signed, sealed and delivered this \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_

INDIVIDUAL PRINCIPAL: \_\_\_\_\_  
(Signature)  
\_\_\_\_\_  
(Print Name)

PARTNERSHIP PRINCIPAL: \_\_\_\_\_  
(Print Name of Partnership)

BY: \_\_\_\_\_  
(Signature) (Title)  
\_\_\_\_\_  
(Print Name of Signer)

AFFIX SEAL OF CORPORATION/LLC

CORPORATE ATTEST: \_\_\_\_\_  
(Signature) (Title)  
\_\_\_\_\_  
(Print Name)

CORPORATION/LLC PRINCIPAL: \_\_\_\_\_  
(Print Name of Corporation/LLC)

BY: \_\_\_\_\_  
(Signature) (Title)  
\_\_\_\_\_  
(Print Name of Signer)

SURETY: \_\_\_\_\_  
(Print Name of Surety Company)

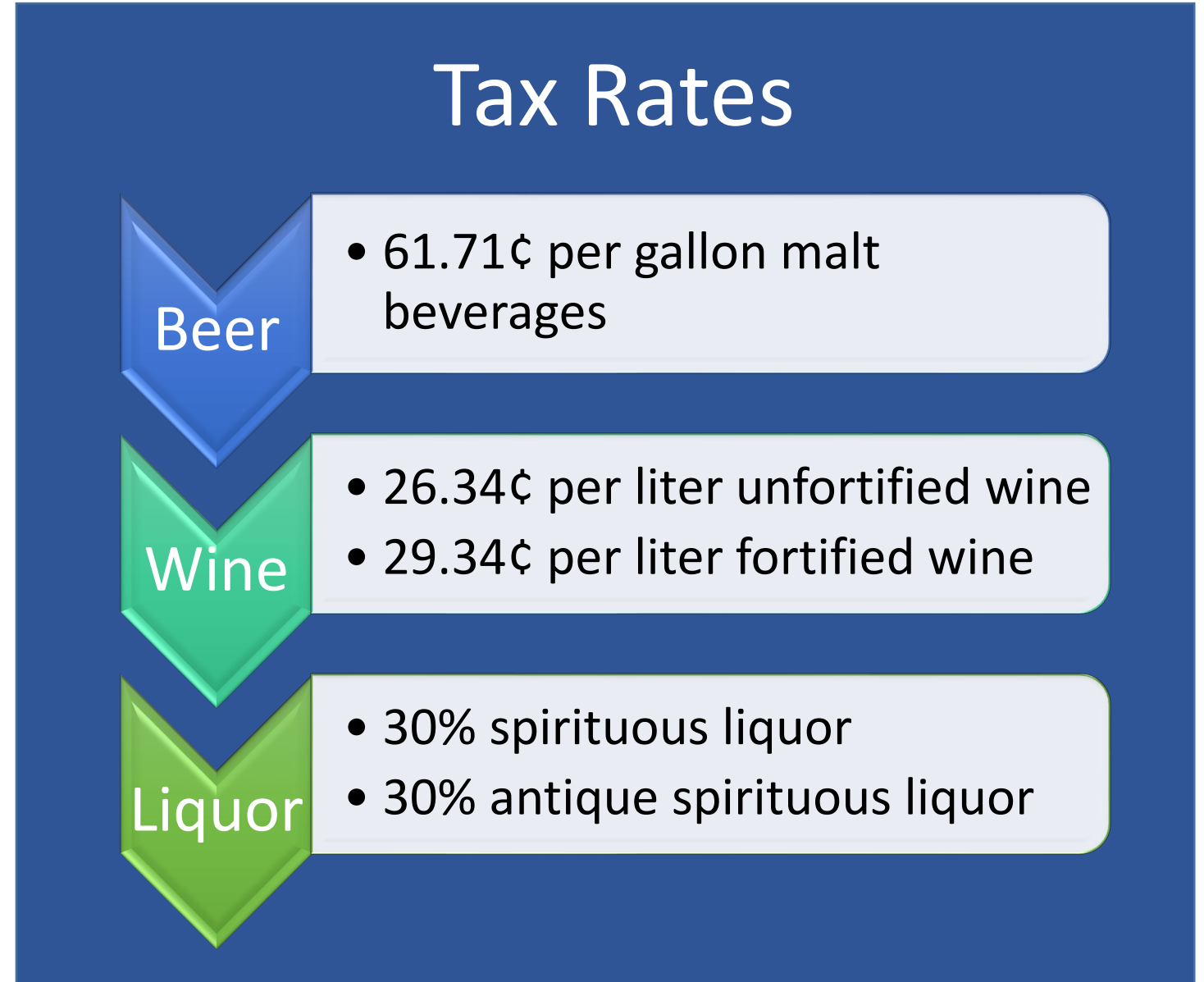
BY: \_\_\_\_\_ as Attorney in Fact for SURETY  
(Signature)  
\_\_\_\_\_  
(Print Name)

Mail To: North Carolina Department of Revenue, Attention: Alcohol Registration and Bonding,

The template is available on NCDOR website @ [www.ncdor.gov](http://www.ncdor.gov) for each tax type.

# Excise Tax Rates

North Carolina General Statute 105-113.80 imposes an excise tax on the products listed in the diagram.



# Exemptions

General Statute 105-113.81 lists the exemptions for the Alcoholic Beverage Tax.

## Exemptions

Major Disaster

Sales to Oceangoing Vessels

Sales to Armed Forces of the United States

Out-of-State Sales

Tasting

# Exemptions: Major Disaster

Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages or wine rendered unsalable by a major disaster.

## To Qualify

The wholesaler or importer shall prove to the satisfaction of the Department that a major disaster occurred.

Malt Beverages
<ul style="list-style-type: none"><li>• The destruction</li><li>• Spoilage</li><li>• Rendering unsalable</li><li>• 50 or more cases</li></ul>

Wine
<ul style="list-style-type: none"><li>• The destruction</li><li>• Spoilage</li><li>• Rendering unsalable</li><li>• 25 or more cases</li></ul>

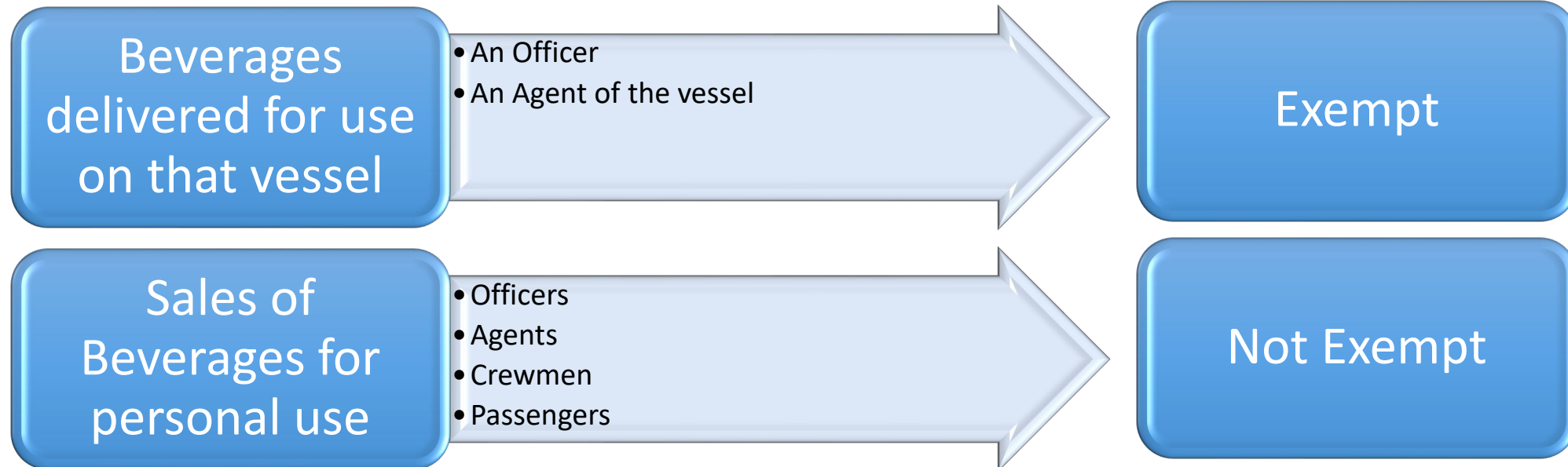
G.S. 105-113.81(a)

# Exemptions: Oceangoing Vessels

Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages and wine sold and delivered for use on oceangoing vessels. An oceangoing vessel is a ship that plies the high seas in interstate or foreign commerce, in the transport of freight or passengers, or both, for hire exclusively.

## ***TO QUALIFY***

The beverages must be delivered to an officer or agent of the vessel for use on that vessel.



G.S. 105-113.81(b)

# Exemptions: Sales to Armed Forces of the United States

Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages and wine sold to the United States Armed Forces.

The Department may require malt beverages and wine sold to the Armed Forces to be marked “**For Military Use Only**” to facilitate identification of those beverages.



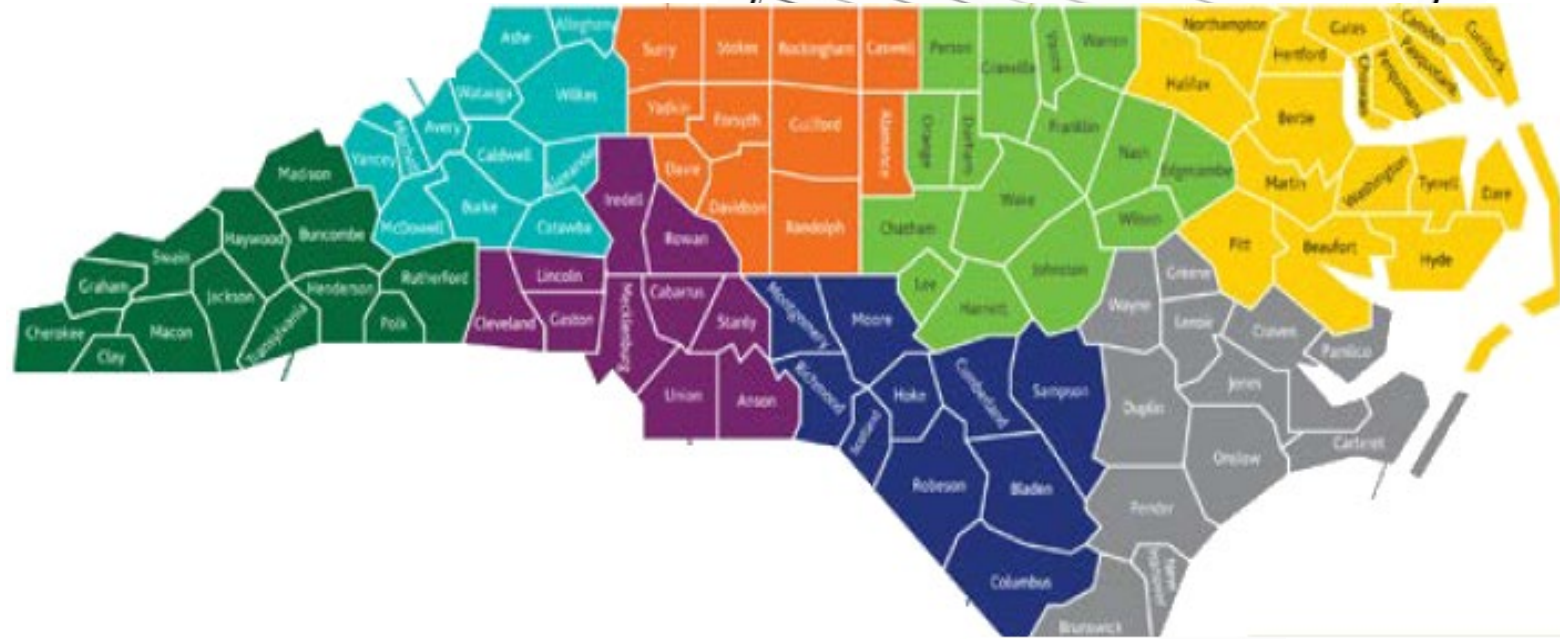
G.S. 105-113.81(c)

# Exemptions: Out of State Sales

Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages and wine shipped out of this State for resale outside the State.

Records of out-of-state shipments shall be maintained by resident wholesaler or importer:

- Bills of lading



G.S. 105-113.81(d)

# Exemptions: Tasting

Resident breweries, wineries, and distilleries are not required to remit excise taxes on malt beverages, wine, or spirituous liquor given free of charge to:

- Customers
- Visitors
- Employees

on the manufacturer's licensed premises for consumption on those premises.

G.S. 105-113.81(e)



“Premises”- means all areas, whether inside or outside the licensed premises, where the permittee has control of the property through a lease, deed, or other legal process.  
G.S. 18B-101(12a)



# Tax Form: B-C-710

The B-C-710 is required to be filed by the 15<sup>th</sup> day of the month following the month in which the malt beverage is first sold or otherwise disposed of in this State. The return must be filed:

- Monthly
- By those holding any of the following permit types issued by the North Carolina Alcoholic Beverage Control Commission (ABC)
  - Brewery (G.S. 18B-1104)
  - Malt Beverages Importer (G.S. 18B-1108)
  - Malt Beverages Wholesaler (G.S. 18B-1109)

**Note:**

A return must be filed even if no tax is due.

Page 2, B-C-710, Web, 12-18      Legal Name \_\_\_\_\_      NCDOR ID \_\_\_\_\_

**Part 2. Malt Beverage Received by Wholesalers and Importers During the Month  
Malt Beverage Produced for Sale by Resident Breweries During the Month**

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**NCDOR**      **B-C-710**  
Web 12-18      **Malt Beverages Wholesaler and Importer and Resident Brewery 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 _____ Zip Code _____	
Name of Contact Person _____		
Phone Number _____	Fax Number _____	
State of Domicile _____		

**Part 1. Computation of Malt Beverage Excise Tax**

1. Beginning Inventory (In gallons)	▶ 1.	_____
2. Total Gallons Received or Produced for Sale (From Part 2, Total)	▶ 2.	_____
3. Total Gallons Available Add Lines 1 and 2	3.	_____
4. a. Allowable Deductions (See Instructions)	▶ 4a.	_____
b. Adjustments to Taxable Transactions (From Part 3, Total)	▶ 4b.	_____
c. Military Sales (From Part 4, Total)	▶ 4c.	_____
d. Ending Inventory (In gallons)	▶ 4d.	_____
5. Total Taxable Gallons Line 3 minus Lines 4a - 4d	5.	_____
6. Total Excise Tax Due Multiply Line 5 by 61.71¢	▶ 6.	_____ .00
7. Discount Multiply Line 6 by 2% if return with full payment is timely filed; otherwise enter zero.	▶ 7.	_____ .00
8. Net Tax Due Line 6 minus Line 7	▶ 8.	_____ .00
9. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 8 by rate above if return with full payment is not filed timely.	▶ 9.	_____ .00
10. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) Multiply Line 8 by applicable rate if return with full payment is not filed timely.	▶ 10.	_____ .00
11. Total Payment Due Add Lines 8 through 10	11. \$	_____ .00

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](http://www.ncdor.gov).

# Tax Form: B-C-775

The B-C-775 and payment (if applicable) are due on or before the 15<sup>th</sup> day of the month following the month in which the spirituous liquor or antique spirituous liquor is first sold or otherwise disposed of in this State. The return must be filed by all:

- Local Alcoholic Beverage Control (ABC) Boards
- Distilleries holding a distillery permit issued by the Alcoholic Beverage Control (ABC) Commission under G.S. 18B-1105 that conduct tours and sell commemorative bottles.

**Note:**

A return must be filed even if no tax is due.

**NCDOR**  
Web 12-18

**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 36 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) \_\_\_\_\_

Trade Name \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Contact Person \_\_\_\_\_ State of Domicile \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Fill in circle if applicable:  
 Amended Return  
 No Transactions

**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. _____	.00
2. a. 1¢ or 5¢ bottle charge (ABC Boards only)	▶	2a. _____	.00
b. Additional 1¢ or 5¢ bottle charge (ABC Boards only)	▶	2b. _____	.00
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. _____	.00
d. Bailment Surcharge (ABC Boards only)	▶	2d. _____	.00
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 (Line 1 minus Lines 2a through 2d)	▶	3. _____	.00
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 (Distilleries - Line 3 divided by 130.0%; All others - Line 3 divided by 133.5%)	▶	4. _____	.00
5. State Excise Tax Due Multiply Line 4 by 30%	▶	5. _____	.00
6. State's Share of Mixed Beverages Surcharge (ABC Boards Only) Multiply Line 2c by 50%	▶	6. _____	.00
7. Tax Due Add Lines 5 and 6	▶	7. _____	.00
8. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 7 by rate above if return with full payment is not filed timely.	▶	8. _____	.00
9. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	▶	9. _____	.00
10. Total Payment Due Add Lines 7 through 9	▶	10. \$ _____	.00

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](http://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) 733-8854

# Tax Form: B-C-784

The B-C-784 and payment (if applicable) are due on or before the 15<sup>th</sup> day of the month following the month in which wine is first sold or otherwise disposed of in this State. The return must be filed by those holding any of the following permit types issued by the North Carolina Beverage Control (ABC) Commission:

- Unfortified Winery (G.S. 18B-1101)
- Fortified Winery (G.S. 18B 1102)
- Wine Importer (G.S. 18B-1106)
- Wine Wholesaler (G.S. 18B-1107)
- Wine Producer (G.S. 18B-1114.3)

**Note:**  
A return must be filed even if no tax is due.

Page 3, B-C-784, Web, 12-18 Legal Name \_\_\_\_\_ NCDOR ID \_\_\_\_\_  
 Part 4. Wine Sales to U.S. Military in North Carolina During the Month

Page 2, B-C-784, Web, 12-18 Legal Name \_\_\_\_\_ NCDOR ID \_\_\_\_\_  
 Part 2. Wine Received by Wholesalers and Importers During the Month  
 Wine Produced for Sale by Resident Wineries During the Month

**NCDOR** Web 12-18 **B-C-784**  
**Wine Wholesaler and Importer and Resident Winery Excise Tax Return**

Return for Month Ended (MM-DD-YY) \_\_\_\_/\_\_\_\_/\_\_\_\_ DOR Use Only \_\_\_\_/\_\_\_\_/\_\_\_\_  
 Legal Name (First 36 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) \_\_\_\_\_  
 FEIN or SSN \_\_\_\_\_  
 Trade Name \_\_\_\_\_ NCDOR ID/Account Number \_\_\_\_\_  
 Mailing Address \_\_\_\_\_ ABC Permit Number \_\_\_\_\_  
 City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_  
 Name of Contact Person \_\_\_\_\_ State of Domicile \_\_\_\_\_  
 Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_  
 Fill in circle if applicable:  
 Amended Return  
 No Transactions

Part 1. Computation of Wine Excise Tax		Unfortified Wine	Fortified Wine
1. Beginning Inventory (In liters)	▶ 1.	_____	_____
2. Total Liters Received or Produced for Sale (From Part 2, Total)	▶ 2.	_____	_____
3. Total Liters Available (Add Lines 1 and 2)	3.	_____	_____
4. a. Allowable Deductions (See Instructions)	▶ 4a.	_____	_____
b. Adjustments to Taxable Transactions (From Part 3, Total)	▶ 4b.	_____	_____
c. Military Sales (From Part 4, Total)	▶ 4c.	_____	_____
d. Ending Inventory (In liters)	▶ 4d.	_____	_____
5. Total Taxable Liters (Line 3 minus Lines 4a - 4d)	5.	_____	_____
6. Tax Rate	6.	26.34¢	29.34¢
7. Total Excise Tax Due (Multiply Line 5 by applicable tax rate on Line 6)	7.	_____	_____
8. Discount (Multiply Line 7 by 2% if return with full payment is timely filed; otherwise enter zero.)	▶ 8.	_____	_____
9. Net Tax Due (Line 7 minus Line 8)	▶ 9.	_____	_____
10. Penalty (10% for late payment; 5% per month, maximum 25% for late filing) (Multiply Line 7 by rate above if return with full payment is not filed timely.)	▶ 10.	_____	_____
11. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) (Multiply Line 7 by applicable rate if return with full payment is not filed timely.)	▶ 11.	_____	_____
12. Total Due (Add Lines 9 through 11)	12.	_____	_____
13. Total Payment Due (Add Line 12 for both Unfortified and Fortified Wine)	▶ 13.	_____	_____

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](http://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 Division at: Telephone Number: (919) 733-3841; Fax Number: (919) 733-8654

# Tax Form: B-C-788

The B-C-788 is due on or before the 15<sup>th</sup> day of the month following the month in which non-tax-paid sales, deliveries, or shipments of unfortified and/or fortified wine is made to N.C. wholesalers, importers, or bottlers. The return must be filed by those holding the following permit type issued by the North Carolina Alcoholic Beverage Control (ABC) Commission :

- Nonresident Wine Vendor (N.G. 18B-1114)

**Note:**

A return must be filed even if no activity occurs.

**NCDOR**  
Web  
12-18

**B-C-788**  
**Nonresident Wine Vendor Monthly Report**  
For Transactions to N.C. Wine Wholesalers, Importers, or Bottlers

Report for Month Ended (MM-DD-YY) _____ = _____ = _____	DOR Use Only _____/_____/_____	FEIN or SSN _____
Legal Name (First 36 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 _____ Zip Code _____		
Name of Contact Person _____ State of Domicile _____		
Phone Number _____	Fax Number _____	

Liters Sold, Delivered, or Shipped to N.C. Wine Wholesalers, Importers, or Bottlers Non-Tax-Paid (Attach separate sheet if necessary)

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

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this report is accurate and complete.

Visit our website at [www.ncdor.gov](http://www.ncdor.gov)

Mail to: North Carolina Department of Revenue, Excise Tax Division, 1429 Rock Quarry Road, Suite 105, Raleigh, NC 27610  
 Questions: Contact Excise Tax Division at: Telephone Number: (919) 733-3641; Fax Number: (919) 733-8654

# Tax Form: B-C-786

The B-C-786 and payment (if applicable) are due on or before the 15<sup>th</sup> day of the month following the end of the calendar year in which the unfortified and/or fortified wine is first sold or otherwise disposed of in this State. The return must be filed each year by resident and nonresident wineries holding the following permit type issued by the North Carolina Beverage Control (ABC) Commission:

- Wine Shipper (G.S. 18B-1001.1)

**Note:**

A return must be filed even if no tax is due.

Page 2, B-C-786, Web, 12-18 Legal Name \_\_\_\_\_ NCDOR ID \_\_\_\_\_

**Part 2. Liters Sold to North Carolina Customers Pursuant to Wine Shipper Permit**

Invoice Date	Invoice Number	Names and Addresses of NC Customers	Unfortified Wine (in Liters)	Fortified Wine (in Liters)

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**NCDOR** Web 12-18 **B-C-786** Wine Shipper Permittee Annual Excise Tax Return

Return for Calendar Year (YYYY) \_\_\_\_\_ DOR Use Only \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

FEIN or SSN \_\_\_\_\_

Legal Name (First 36 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) \_\_\_\_\_

NCDOR ID/Account Number \_\_\_\_\_

Trade Name \_\_\_\_\_

ABC Permit Number \_\_\_\_\_

Mailing Address \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

Name of Contact Person \_\_\_\_\_ State of Domicile \_\_\_\_\_

Phone Number \_\_\_\_\_ Fax Number \_\_\_\_\_

Fill in circle if applicable:  
 Amended Return  
 No Transactions

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**Part 1. Computation of Wine Excise Tax**

	Unfortified Wine	Fortified Wine
1. Liters Sold to North Carolina Customers Pursuant to Wine Shipper Permit (From Part 2, Total)	1. _____	_____
2. _____	_____	_____
3. _____	_____	_____
4. _____	_____	_____
5. Total Taxable Liters Line 1 from above	5. _____	_____
6. Tax Rate	6. <b>26.34¢</b>	<b>29.34¢</b>
7. Total Excise Tax Due Multiply Line 5 by applicable tax rate on Line 6	7. _____ .00	_____ .00
8. _____	_____	_____
9. Net Tax Due Line 7 from above	9. _____ .00	_____ .00
10. 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. _____ .00	_____ .00
11. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> for current interest rate.) Multiply Line 9 by applicable rate if return with full payment is not filed timely.	11. _____ .00	_____ .00
12. Total Due Add Lines 9 through 11	12. _____ .00	_____ .00
13. Total Payment Due Add Line 12 for both Unfortified and Fortified Wine	13. _____ .00	

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](http://www.ncdor.gov). 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 Division at: Telephone Number: (919) 733-3641; Fax Number: (919) 733-8654