B-C-784
Web
8-12

Wine Distributor Excise Tax Return

North Carolina Department of Revenue

Return for Month Ended *(MM-DD-YY)* ___ - ___ - ___

DOR Use Only ___ / ___ / ___

FEIN or SSN

NCDOR ID/Account Number

Wine Shipper/ABC Permit Number

Fill in circle if applicable:

○ Amended Return

Legal Name *(First 35 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**

Part 1. Computation of Unfortified and Fortified Wine Excise Tax		**Unfortified Wine**	**Fortified Wine**
1. Beginning Inventory *(In liters)*	▶ 1.		
2. Total Liters Received *(From Part 2, Total)*	▶ 2.		
3. Total Liters Available Add Lines 1 and 2	3.		
4. a. Allowable Deductions *(Attach Schedule)*	▶ 4a.		
b. Adjustments to Taxable Transactions *(Attach Schedule)*	▶ 4b.		
c. Military Sales *(From Part 3, 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.	.00	.00
8. Discount Multiply Line 7 by 2% if return with full payment is timely filed; otherwise enter zero.	▶ 8.	.00	.00
9. Net Tax Due Line 7 minus Line 8	▶ 9.	.00	.00
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.	.00	.00
11. Interest *(See the Department's website, www.dornc.com, for current interest rate.)* Multiply Line 7 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.dornc.com.

North Carolina Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640-0110

4160106001

 Legal Name _____ **NCDOR ID** _____

Part 2. Unfortified and Fortified Wine Received During Month

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

Total Liters Received *(Add the amount of liters reported for this month; enter the sum here and on Part 1, Line 2)*

Part 3. Number of Liters of Wine Sold to Military in North Carolina During the Month

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

Total Military Sales *(Add the amount of liters reported for this month; enter the sum here and on Part 1, Line 4c)* ▶

Form B-C-784 must be filed monthly, with remittance, within 15 days after the close of the month for which the tax accrues by all resident wine wholesalers or importers, as well as resident wineries making retail sales **(resident wineries are required to complete Part 1 only). Your check or money order must be in the form of U.S. currency from a domestic bank.** A return marked "No Transactions" must be filed even if there was no activity for the month. Records must be maintained for three years for audit purposes.

List required information for unfortified and fortified wine received during the month in Part 2. Credit memorandums should be deducted from listed purchases. Fortified and unfortified wine destroyed while in the hands of a common carrier between the winery and resident wholesaler or importer may be deducted from listed purchases when paid for by the common carrier. **Deductions will not be allowed without satisfactory explanations including the description and amount of wine destroyed and the invoice number.**

Allowable Deductions include sales to ocean-going vessels, out-of-state sales, and major disasters. A major disaster covers losses in a single event of 25 or more cases, or the equivalent, of wine and must be verified by a revenue agent on Form B-C-750. **Copies of invoices and other documentation, such as credit memorandums and bills of lading, must be furnished to claim these deductions.**

The excise tax is payable by the first resident wholesaler or importer receiving the product in this State. Purchases from other resident wholesalers or importers are to be deducted as an adjustment to taxable transactions. **Attach a schedule along with copies of purchase invoices to claim this deduction.**