

# B-C-784

## Wine Wholesaler and Importer and Resident Winery Excise Tax Return

Return for Month Ended (MM-DD-YY)	DOR Use Only <div style="border: 1px solid black; padding: 2px; text-align: center;"> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> <div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;"></div> </div>	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		State of Domicile
Phone Number	Fax Number	

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) 733-3641; Fax Number: (919) 733-8654

**Part 2. Wine Received by Wholesalers and Importers During the Month**  
**Wine Produced for Sale by Resident Wineries During the Month**

Invoice Date	Invoice Number	Names and Addresses of Suppliers	Unfortified Wine <i>(In Liters)</i>	Fortified Wine <i>(In Liters)</i>
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**Total Liters Received or Produced *for Sale*** *(To Part 1, Line 2)***Part 3. Wine Purchased from Other Resident Wholesalers or Importers During the Month**

Invoice Date	Invoice Number	Names and Addresses of Resident Wholesalers or Importers	Unfortified Wine <i>(In Liters)</i>	Fortified Wine <i>(In Liters)</i>
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**Total Adjustments to Taxable Transactions** *(To Part 1, Line 4b)*

**Part 4. Wine Sales to U.S. Military in North Carolina During the Month**

Invoice Date	Invoice Number	Names and Addresses of U.S. Military Bases	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
<b>Total Military Sales</b> (To Part 1, Line 4c) ►				

**Part 5. Liters Sold to Wholesalers In North Carolina Non-Tax-Paid During the Month**

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