B-C-786
Web
11-11

Wineries and Wine Shipper Permittees 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

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**

Fill in circle if applicable:

○ Amended Return
○ No Transactions

Part 1. Computation of Unfortified and Fortified Wine Excise Tax

	Line	Unfortified Wine	Fortified Wine
1. **Liters Sold to North Carolina Customers Pursuant to Wine Shipper Permit** *(From Part 2, Total)*	▶ 1.		
2. **Liters Sold on Premises of Resident Wineries and/or to Retailers** *(From Part 3, Total)*	▶ 2.		
3. **Liters Sold to Wholesalers on Which Winery Elects to Pay Tax** *(From Part 4, Total)*	▶ 3.		
4. **Allowable Deductions** *(Wholesale sales only) (Attach Schedule)*	▶ 4.		
5. **Total Taxable Liters** Add Lines 1 through 3 and subtract Line 4 (if applicable)	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. **Penalties** *(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, www.dornc.com, 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

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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

 Legal Name ____________ **NCDOR ID** ____________

Part 2. Liters Sold Pursuant to Wine Shipper Permit

Invoice Date	Invoice Number	Names and Addresses of NC Customers	Unfortified Wine *(In Liters)*	Fortified Wine *(In Liters)*
		Total Liters *(Enter here and on Part 1, Line 1)*		

Part 3. Liters Sold on Premises of Resident Wineries or to Retailers

	Unfortified Wine *(In Liters)*	Fortified Wine *(In Liters)*
Total Liters *(Enter here and on Part 1, Line 2)*		

Part 4. Liters Sold to North Carolina Wholesalers on Which Resident Winery Elects to Pay Tax

Invoice Date	Invoice Number	Names and Addresses of NC Customers	Unfortified Wine *(In Liters)*	Fortified Wine *(In Liters)*
		Total Liters *(Enter here and on Part 1, Line 3)*		

 Legal Name ____________ **NCDOR ID** ____________

Part 5. Liters Sold to Wholesalers in North Carolina Non-Tax-Paid

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

Instructions

Wineries are required to file this form to report sales made to wholesale and retail customers during the taxable period and to report the excise tax due. Wineries must obtain a wine shipper permit from the Alcoholic Beverage Control Commission and register with the Department of Revenue prior to shipping wine directly to consumers in fulfillment of orders received by telephone, internet, mail, facsimile, or other means of off-premises communication.

Form B-C-786 must be filed monthly, with remittance, within 15 days after the close of the month for which the tax accrues by all resident wineries and wine shipper permittees. **Your check or money order must be in the form of U.S. currency from a domestic bank.** Nonresident vendors must file Form B-C-786 monthly within 15 days after the close of the month. 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 all unfortified and fortified wine sales for all product sold during the month, including any sample products. If additional space is needed, attach a supplemental schedule listing requested information and enter the total liters sold for each Part in the space provided.

Part 2. Liters Sold Pursuant to Wine Shipper Permit

Report all sales to North Carolina customers made pursuant to a wine shipper permit. Enter the total number of liters reported in this section on Part 1, Line 1.

Part 3. Liters Sold on Premises of Resident Wineries and/or to Retailers

Resident wineries report all on-premise sales and sales to retailers. Enter the total number of liters reported in this section on Part 1, Line 2.

Part 4. Liters Sold to North Carolina Wholesalers on Which Resident Winery Elects to Pay Tax

Resident wineries report all sales to North Carolina wholesalers on which the winery has elected to pay the excise tax. Enter the total number of liters reported in this section on Part 1, Line 3. ***Important. Liters sold for which wholesaler is responsible for payment of the excise tax must be reported in Part 5.***

Part 5. Liters Sold to Wholesalers in North Carolina Non-Tax-Paid

Resident wineries and nonresident vendors report all sales to wholesalers in North Carolina for which the wholesaler is responsible for payment of the excise tax. ***Copies of sales invoices must be maintained for three years for audit purposes.***

Allowable Deductions include sales made to out-of-state purchasers for resale outside the State, product destroyed while in the hands of a common carrier between the winery and the purchaser when paid for by the common carrier, product rendered unsalable by a major disaster, and product given free of charge to customers, visitors, and employees on the manufacturer's licensed premises for consumption on those premises. A major disaster is the destruction, spoilage, or rendering unsalable of 25 or more cases, or the equivalent, of wine and must be verified by a revenue agent on Form B-C-750. Taxpayers claiming any of these deductions must provide copies of the sales invoices for sales to out-of-state purchasers and satisfactory explanations of destroyed product including the description and amount of wine destroyed, copies of sales invoices and other documentation, such as credit memorandums and bills of lading. Failure to provide documentation will result in disallowance of deductions.

Wholesalers or importers liable for the excise tax on alcoholic beverages are allowed a two percent (2%) discount from the excise tax amount due if the return is filed and the tax is paid by the due date.

There are other penalties for negligence, filing a frivolous return, and fraud. Criminal penalties also apply for fraud with intent to evade or defeat the tax and for willful failure to file a return, supply information, or pay the tax.