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

General Instructions

Form B-C-788, Nonresident Wine Vendor Monthly Report for Transactions to N.C. Wine Wholesalers, Importers, or Bottlers is required to be filed monthly by those holding the following permit type issued by the North Carolina Alcoholic Beverages Control (ABC) Commission:

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

North Carolina Gen. Stat. 105-113.83A requires the holder of the permit listed above to register with the North Carolina Department of Revenue and to file a monthly report. North Carolina Gen. Stat. 18B-1114 allows the holder of a nonresident wine vendor permit to sell, deliver, or ship unfortified and fortified wine into this State to only licensed wholesalers, importers, or bottlers as authorized by the ABC Commision laws. A nonresident wine vendor permit may be issued to a winery, a wholesaler, an importer, or a bottler outside North Carolina who desires to sell, deliver, or ship unfortified and/or fortified wine into this State. Nonresident wine vendor permittees are required, pursuant North Carolina Gen. Stat. 105-113.83(a), to file Form B-C-788, Nonresident Wine Vendor Monthly Report for Transactions to N.C. Wine Wholesalers, Importers, or Bottlers to report non-tax-paid sales, deliveries, or shipments made to N.C. wholesalers, importers, or bottlers during the reporting period.

Note: If you are a nonresident wine vendor that also holds a wine shipper permit, in addition to this monthly report, you must also file Form B-C-786, Wine Shipper Permittee Annual Excise Tax Return, each year.

Complete all information at the top of Form B-C-788 including Report for Month Ended, Legal Name (first 35 characters), Trade Name, Mailing Address, City, State, Zip Code, State of Domicile, FEIN or SSN, NCDOR ID/Account number, ABC Permit Number, Contact Person, Phone Number, and Fax Number. **Note:** For Contact Person, pursuant to N.C.G.S. 105-259, tax information is confidential. If a contact person is someone other than an owner, officer, member, or partner of the business entity, complete and submit Form Gen-58, Power of Attorney and Declaration of Representative, which grants authority to an individual to represent a taxpayer before the Department of Revenue and to receive and inspect confidential tax information. If a reporting service is used to file required returns or reports, the taxpayer must submit Form Gen-58, Power of Attorney and Declaration of Representative, for each individual preparer(s) of the return or report. Reporting services are reminded to always submit returns or reports using the taxpayer's legal name and mailing address.

This report is due on or before the 15th day of the month following the month in which non-tax-paid sales, deliveries, or shipments were made to N.C. wholesalers, importers, or bottlers. A report must be filed even if no activity occurs. A report is filed when it is received by the Department or postmarked by the due date. If the due date falls on a Saturday, Sunday, or state holiday, the report MUST BE RECEIVED by the Department or MUST BE POSTMARKED on the next business day. This also applies to reports when no activity occurs. Records must be kept for three years from the due date of the return to which the records apply.

Amended Reports: Prior period adjustments are not allowed on current reports. If you must amend a previously filed Nonresident Wine Vendor Monthly Report for Transactions to N.C Wine Wholesalers, Importers, or Bottlers, you must complete Form B-C-788, Nonresident Wine Vendor Monthly Report for Transactions to N.C. Wine Wholesalers, Importers, or Bottlers showing the required adjustments for the amended period. You must also mark the report as amended by filling in the circle indicating an amended report.

No Transactions: If you have no reportable transactions for the reporting period, you may mark the return as having no activity by filling in the circle indicating no transactions.

Line Instructions

Liters Sold, Delivered, or Shipped to N.C. Wine Wholesalers, Importers, or Bottlers Non-Tax-Paid

List the information requested for each non-tax-paid sale, delivery, or shipment of unfortified and/or fortified wine to a N.C. Wholesaler, Importer, or Bottler for which the wholesaler, importer, or bottler is responsible for payment of the excise tax. The report must include: Invoice Date, Invoice Number, Name and Address of each N.C. Wholesaler, Importer, or Bottler to

which wine was sold, delivered, or shipped, amount of Unfortified Wine (in Liters), and amount of Fortified Wine (in Liters). Each transaction must be listed separately. Note: If adequate space is not available, write “See attached” on the form and attach a separate document labeled, “Liters Sold, Delivered, or Shipped to N.C. Wine Wholesalers, Importers, or Bottlers Non-Tax-Paid”. Make sure to include your legal name, NCDOR ID, and all required information on the separate document.

Failure to comply with provisions of Article 2C of Chapter 105 of the North Carolina General Statutes is a Class 1 Misdemeanor.