



**NCDOR**

**NORTH  
CAROLINA  
DEPARTMENT  
OF REVENUE**

Roy Cooper  
Governor

Ronald G. Penny  
Secretary

**Excise Tax Division  
North Carolina Department of Revenue  
Post Office Box 25000  
Raleigh, North Carolina 27640-0001  
[www.dornc.com](http://www.dornc.com)**

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## **IMPORTANT NOTICE: WINE SHIPPER PERMITTEES**

This notice includes law changes enacted in the 2016 session of the General Assembly on the payment of taxes and reporting requirements for wine shipper permittees as it relates to its taxation administered by the Excise Tax Division. The Governor signed these law changes into effect on May 11, 2016, through Session Law 2016-5.

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### **PAYMENT OF TAXES AND REPORTING REQUIREMENTS**

**Payment of Taxes** - N.C. Gen. Stat. § 105-113.83(b) as amended in part by Session Law 2016-5 reads that "[a] wine shipper permittee shall submit verified reports once a year on forms provided by the Secretary detailing sales records for the year the taxes are paid. The verified report is due on or before the fifteenth day of the first month of the following calendar year."

**Reporting Requirements** - N.C. Gen. Stat. § 105-113.84(b) & (c) as amended by Session Law 2016-5 requires that wine shipper permittees must file an annual report with the Secretary. The report required by this section must list the amount of beverages delivered to North Carolina wholesalers, importers, and purchasers under G.S. 18B-1001.1 during the period covered by the report. The report is due by the 15th day of the month following the period covered by the report. The report must be filed on a form approved by the Secretary and must contain the information required by the Secretary."

**NOTE:** The revised report, Form B-C-786, Wineries, Wine Shipper Permittees, and Nonresident Wine Vendors Excise Tax Return, is now available on the Department of Revenue's website, [www.dornc.com](http://www.dornc.com).

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If you have questions about the information in this document or about excise tax, please contact the Department at 1-877-308-9092.