IMPORTANT NOTICE:
REVISED ALCOHOLIC BEVERAGES TAX FORMS

The Excise Tax Division of the Department of Revenue is issuing this important notice to Alcoholic Beverages excise taxpayers regarding revisions to several of its alcoholic beverages tax forms, as well as the revision, or creation, of instructions for these tax forms. These revisions are to help ensure consistency when reporting and paying the alcoholic beverages taxes. The Department has revised the following forms:

Monthly:
- B-C-710, Malt Beverages Wholesaler and Importer and Resident Brewery Excise Tax Return
- B-C-775, Spirituous Liquor/Antique Spirituous Liquor Excise Tax Return
- B-C-784, Wine Wholesaler and Importer and Resident Winery Excise Tax Return
- B-C-788, Nonresident Wine Vendor Monthly Report for Transactions to N.C. Wine Wholesalers, Importers, or Bottlers (NEW)

Annual:
- B-C-786, Wine Shipper Permittee Annual Excise Tax Return

Below is an explanation of the revisions to the above alcoholic beverages tax forms effective for January 2019 returns to be filed by February 15, 2019.

DEPARTMENTAL FORM REVISIONS FOR ALCOHOLIC BEVERAGES TAX

Malt Beverage Wholesalers, Importers, and Resident Brewery Excise Tax Return

Effective for January 2019 returns to be filed by February 15, 2019

Form B-C-710 is renamed as, B-C-710, Malt Beverages Wholesaler and Importer and Resident Brewery Excise Tax Return, and is required to be filed monthly by those holding any of the following permit types issued by the North Carolina Alcoholic Beverage Control (ABC) Commission:
- Brewery (N.C.G.S. 18B-1104)
- Malt Beverages Importer (N.C.G.S. 18B-1108)
- Malt Beverages Wholesaler (N.C.G.S. 18B-1109)

New instructions for completing Form B-C-710 are available on the Department’s website at www.ncdor.gov.
This return and payment (if applicable) are due on or before the 15th day of the month following the month in which the malt beverage is first sold or otherwise disposed of in this State. A return must be filed even if no tax is due.

- **Malt Beverage Wholesalers** must use Form B-C-710 to report and pay excise tax on all malt beverages sold/received.
- **Malt Beverage Importers** must use Form B-C-710 to report and pay excise tax on all malt beverages imported from outside the United States and sold to resident malt beverage wholesalers for resale in this State.
- **Resident Breweries** must use Form B-C-710 to report and pay excise tax on all malt beverages sold to consumers at the brewery or affiliated retail outlets; 2) at special events pursuant to a properly issued ABC permit; and 3) to retailers within the State. Resident Breweries must also report all malt beverages sold to licensed malt beverage wholesalers in North Carolina non-tax-paid for which the malt beverage wholesaler is responsible for payment of the excise tax using Form B-C-715, Nonresident Malt Beverage Vendor and Resident Brewery Monthly Report for Transactions to N.C. Malt Beverage Wholesalers, Importers, or Bottlers).

**Spirituous Liquor and Antique Spirituous Liquor Excise Tax Return**

**Effective for January 2019 returns to be filed by February 15, 2019**

Form B-C-775, Spirituous Liquor/Antique Spirituous Liquor Tax Return is required to be filed monthly by all local Alcoholic Beverage Control (ABC) Boards and all distilleries holding a distillery permit issued by the Alcoholic Beverage Control (ABC) Commission under G.S. 18B-1105 that conduct tours and sell commemorative bottles.

New instructions for completing Form B-C-775 are available on the Department’s website at [www.ncdor.gov](http://www.ncdor.gov). The new instructions clarify that when reporting "Total Retail Sales" this means retail sales amount that includes all applicable uniform State pricing components, including the excise tax, as set out in G.S. 18B-804.

This return and payment (if applicable) are due on or before the 15th day of the month following the month in which the spirituous liquor or antique spirituous liquor is first sold or otherwise disposed of in this State. A return must be filed even if no tax is due.

**Wine Wholesalers, Importers, Resident Winery and Wine Producers Excise Tax Return**

**Effective for January 2019 returns to be filed by February 15, 2019**

Form B-C-784 is renamed as, B-C-784, Wine Wholesaler and Importer and Resident Winery Excise Tax Return, and is required to be filed monthly by those holding any of the following permit types issued by the North Carolina Alcoholic Beverage Control (ABC) Commission:

- Unfortified Winery (N.C.G.S. 18B-1101)
- Fortified Winery (N.C.G.S. 18B-1102)
- Wine Importer (N.C.G.S. 18B-1106)
- Wine Wholesaler (N.C.G.S. 18B-1107)
- Wine Producer (N.C.G.S. 18B-1114.3)

New instructions for completing Form B-C-784 are available on the Department’s website at [www.ncdor.gov](http://www.ncdor.gov).

This return and payment (if applicable) are due on or before the 15th day of the month following the month in which the wine is first sold or otherwise disposed of in this State. A return must be filed even if no tax is due.
• **Wine Wholesalers** must use Form B-C-784 to report and pay excise tax on all unfortified and/or fortified wine sold/received.
• **Wine Importers** must use Form B-C-784 to report and pay excise tax on all unfortified and/or fortified wine imported from outside the United States and sold to resident wine wholesalers for resale in this State.
• **Resident Wineries** (fortified and unfortified) must use Form B-C-784 to report and pay excise tax on all unfortified and/or fortified wine sold 1) to consumers at the winery or affiliated retail outlets; 2) at special events pursuant to a properly issued ABC permit; and 3) to retailers within the State. Additionally, Form B-C-784 is now used to report the total amount of unfortified and/or fortified wine sold to resident wine wholesalers in North Carolina non-tax-paid for which the resident wine wholesaler is responsible for payment of the excise tax.
• **Resident Wine Producers** must use Form B-C-784 to report and pay excise tax on all unfortified wine sold to retailers in the State. Additionally, Form B-C-784 is now used to report the total amount of unfortified wine sold to resident wine wholesalers in North Carolina non-tax-paid for which the resident wine wholesaler is responsible for payment of the excise tax.

**Nonresident Wine Vendor Monthly Report**

**Effective for January 2019 reports to be filed by February 15, 2019**

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

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

Instructions for completing new Form B-C-788 are available on the Department's website at [www.ncdor.gov](http://www.ncdor.gov).

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 of unfortified and/or fortified wine is made to N.C. wholesalers, importers, or bottlers. A report must be filed even if no activity occurs.

• Nonresident wine vendor permittees are required, pursuant North Carolina Gen. Stat. 105-113.84(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. Please 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, annually.

**Wine Shipper Permittee Excise Tax Return**

**Effective for calendar year 2019 returns to be filed by January 15, 2020**

Form B-C-786 is renamed as, B-C-786, Wine Shipper Permittee Annual Excise Tax Return and is required to be filed each year by resident and nonresident wineries holding the following permit type issued by the North Carolina Alcoholic Beverage Control (ABC) Commission:

• Wine Shipper (N.C.G.S. 18B-1001.1)

New instructions for completing Form B-C-786 are available on the Department’s website at [www.ncdor.gov](http://www.ncdor.gov).

This return and payment (if applicable) are due on or before the 15th day of the month following the end of the calendar year in which the unfortified and/or fortified wine is first sold or otherwise disposed of in this State. A return must be filed even if no tax is due.
• **Wine Shippers** must use Form B-C-786 to report and pay excise tax on all unfortified and/or fortified wine sold and shipped directly to consumers, for personal use, in this State. Please note, wine shipper permittees who also hold a nonresident wine vendor permit, must also file Form B-C-788, Nonresident Wine Vendor Monthly Report for Transactions to N.C. Wine Wholesalers, Importers, or Bottlers, each month in addition to filing Form B-C-786 annually.

These forms are available beginning January 1, 2019 on the Department’s website at the following address:  https://www.ncdor.gov/taxes-forms/alcoholic-beverages-tax/alcoholic-beverages-tax-forms-and-instructions

If you have questions about the information in this document, please contact the Department by telephone at 1-877-308-9092 (toll-free) and select the option for alcohol tax.

If a written response would require the Department to interpret the law in a manner not specifically addressed in a statute, regulation, or Departmental or IRS publication, the person requesting the written response must follow the procedure (and pay the required fee) for requesting a written determination. Form NC-481, Request for Written Determination, is available on the Department’s website at the following address:  https://www.ncdor.gov/taxes/corporate-income-tax-information/corporate-income-franchise-and-insurance-tax-bulletins/determinations/written-determinations.