Do Not Include This Page

Instructions for Web Fill-In Forms

Getting Started

Save the PDF to your computer

Use the latest version of Adobe Acrobat Reader to complete the form.

Guidelines

Do not handwrite any information

Do not use commas when entering amounts

Enter Whole U.S. Dollars Only
▶ 1. 99,999

Enter Whole U.S. Dollars Only
▶ 1. 99999

Do not use brackets for negative numbers. Use a minus sign to show the amount is negative.

Enter Whole U.S. Dollars Only
▶ 1. [99999]

Enter Whole U.S. Dollars Only
▶ 1. -99999

Printing

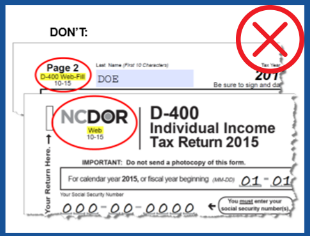
Use the print icon on the form to ensure you have completed all required fields.

Do not select "print on both sides of the paper."

Set the page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.

Before Sending...

Do not mix form types



Do not submit photocopies of returns. Submit original returns only.

PRINT CLEAR

NCDOR
Web-Fill
9-21

B-C-750
Report of Alcoholic Beverages Major Disaster

Legal Name

Trade Name

Address

City **State** **Zip Code**

Contact Person **Phone Number for Contact Person**

Account ID
FEIN or SSN
Return for Month of
(MM - YY)

Type of Product *(Malt Beverage, Fortified Wine, or Unfortified Wine)*	**Name of Product**	**Cases of Malt Beverage** *(Minimum 50)*	**Cases of Wine** *(Minimum 25)*

Date of Verification ______________________ Place of Verification ______________________

Describe How Verified ______________________

____

____

____

Signature(s) of Wholesaler or Importer Representative(s)

Signature: ______________________ Date: __________
I certify that the alcoholic beverage products listed on this report constitute a major disaster as defined in G.S. 105-113.81(a)

Signature(s) of Revenue Department Representative(s)

Signature: ______________________ Date: __________
I certify that the alcoholic beverage products listed on this report constitute a major disaster as defined in G.S. 105-113.81(a)

Instructions

You must file this report if you claim a deduction for a major disaster on your beer, fortified wine, or unfortified wine excise tax return. G.S. 105-113.81(a) sets out the exemption for a major disaster as follows:

Major Disaster. - Wholesalers and importers of malt beverages and wine are not required to remit excise taxes on malt beverages or wine rendered unsalable by a major disaster. To qualify for this exemption, the wholesaler or importer shall prove to the satisfaction of the Secretary that a major disaster occurred. A major disaster is the destruction, spoilage, or rendering unsalable of 50 or more cases, or the equivalent, of malt beverages or 25 or more cases, or the equivalent, of wine.

If less than 50 cases of malt beverages or 25 cases of wine are affected, it is not a major disaster and the losses are covered by the 2% discount provided in G.S. 105-113.85. A major disaster is caused by one event and an accumulation of products to reach the 50 cases or 25 cases threshold is not allowable.

Mail to: North Carolina Department of Revenue, PO Box 25000, Raleigh, North Carolina 27640
Questions: Contact Excise Tax Division at: Telephone Number: (919) 733-3641; Fax Number: (919) 250-7898