

# Filing Excise Returns



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Robert Dalton, Excise Division

July 2023



# Returns to be filed



- B-C-784- Monthly, for every wine distributor location
- B-C-786- Annual, for every winery location
- B-C-750- Only needed for reporting documented destruction of 25+ cases
  
- Make sure you are using the correct version based on the period you are filing for
- Returns are filed by paper/paid by check or money order



# Where to Find Return Forms



The screenshot shows the NCDOR website interface. At the top, there is a navigation bar with the NCDOR logo and the text "NORTH CAROLINA DEPARTMENT OF REVENUE". Below this is a banner with a warning icon and the text "GET THE LATEST INFORMATION" followed by a message about service centers and a link to "Walk-ins and appointment information".

The main navigation menu includes "File & Pay", "Taxes & Forms", "Received a Notice", "News", "About Us", and "Contact Us". The "Taxes & Forms" menu is open, displaying a list of tax categories:

- Taxes & Forms
- Individual Income Tax
- Sales and Use Tax
- Withholding Tax
- Corporate Income & Franchise Tax
- Motor Carrier Tax (IFTA/IN)
- Privilege License Tax
- Motor Fuels Tax
- Alcoholic Beverages Tax**
- Tobacco Products Tax
- Partnership Tax
- Property Tax
- Collections - Past Due Taxes
- Business Registration

The "Alcoholic Beverages Tax" option is highlighted with a yellow box. In the background, there is a calendar with the date "31" circled in blue, and stacks of coins.

At the bottom left, there is a dark blue box with the text "Installment Payment Agreements" and a sub-headline "Can't pay tax due in full? Once you receive a Notice of Collection, you can request an Installment Payment Agreement." Below this is a "Learn More" button.

The URL at the bottom of the screenshot is <https://www.ncdor.gov/taxes-forms/alcoholic-beverages-tax>



← ↻ 🏠 🔒 https://www.ncdor.gov/taxes-forms/alcoholic-beverages-tax 🔊 🔍 ☆ 📑 🗂️ 🌐 📄

**GET THE LATEST INFORMATION**  
Most Service Centers are now open to the public for walk-in traffic on a limited schedule. Appointments are recommended and walk-ins are first come, first serve. [Walk-ins and appointment information](#)

An official website of the State of North Carolina [How you know](#) ▾ NC.GOV AGENCIES JOBS SERVICES 🌐 Select Language

**NCDOR** NORTH CAROLINA DEPARTMENT OF REVENUE File & Pay ▾ Taxes & Forms ▾ Received a Notice ▾ News ▾ About Us ▾ Contact Us ▾ 🔍

Taxes & Forms > Alcoholic Beverages Tax

## Alcoholic Beverages Tax

NOTICE: The information included on this website is to be used only as a guide. It is not intended to cover all provisions of the law or every taxpayer's specific circumstances.

### [Submit Updates to Contact Information](#)

### General Information

- [Administrative Code](#)
- [Filing Due Dates for Alcoholic Beverages Forms](#)
- [Timely Mailing of Returns, Documents, or Payments - August 24, 2018](#)
- [When a North Carolina Tax Return or Other Document is Considered Timely Filed or a Tax is Considered Timely Paid if the Due Date Falls on a Saturday, Sunday, or Legal Holiday - April 12](#)

**Ready to file your taxes?**

- Pay Using eBusiness Center
- Download Forms and Instructions**

# Where to Find Return Forms



The screenshot shows a web browser window with the URL <https://www.ncdor.gov/taxes-forms/alcoholic-beverages-tax/alcoholic-beverages-tax-forms-and-inst...>. The page header includes the NCDOR logo and navigation links: File & Pay, Taxes & Forms, Received a Notice, News, About Us, and Contact Us. A search icon is also present.

The breadcrumb trail reads: Taxes & Forms > Alcoholic Beverages Tax > Alcoholic Beverages Tax Forms and Instructions.

## Alcoholic Beverages Tax Forms and Instructions

*To ensure you are able to view and fill out forms, please save forms to your computer and use the latest version of Adobe Acrobat Reader.*

### [Frequently Asked Questions about Downloading Forms](#)

### Alcoholic Beverages Tax Forms and Instructions

Navigation tabs: Returns (selected), Bond Forms, Registration and Other Forms.

Section: Annual Filer

Right sidebar menu:

- Alcoholic Beverages Tax
- Written Determinations Alcoholic Beverages
- Alcoholic Beverages Tax Forms and Instructions**



# B-C-784 monthly return June 2023



<b>NCDOR</b> Web-Fill 1-23	<b>B-C-784</b> <b>Wine Wholesaler and Importer and Resident Winery Excise Tax Return</b>		
Return for Month Ended (MM-DD-YY)	<b>06-30-23</b>	DOR Use Only	
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)			
FAKE WINERY, INC			
Trade Name			
WINEY MCWINEFACE			
Mailing Address			
123 MAIN STREET			
City	State	Zip Code	
RALEIGH	NC	27610	
Name of Contact Person			
JONE DOE			
Phone Number		Fax Number	
(919) 707-7500			
FEIN or SSN			
123456789			
NCDOR ID/Account Number			
100000123			
ABC Permit Number			
12345678WW			
Fill in circle if applicable:			
<input type="radio"/> Amended Return			
<input type="radio"/> No Transactions			

# B-C-784 monthly return June 2023



Part 1. Computation of Wine Excise Tax		Unfortified Wine	Fortified Wine
1. Beginning Inventory (In liters)	▶ 1.	1125	257
2. Total Liters Received or Produced for Sale (From Part 2, Total)	▶ 2.	875	43
3. Total Liters Available Add Lines 1 and 2	3.	2000	300
4. a. Allowable Deductions (See Instructions)	▶ 4a.	0	0
b. Adjustments to Taxable Transactions (From Part 3, Total)	▶ 4b.	100	0
c. Military Sales (From Part 4, Total)	▶ 4c.	82	0
d. Ending Inventory (In liters)	▶ 4d.	818	0
5. Total Taxable Liters Line 3 minus Lines 4a - 4d	▶ 5.	1000	300
6. Tax Rate	6.	26.34¢	29.34¢
7. Total Excise Tax Due Multiply Line 5 by applicable tax rate on Line 6	7.	263.00	88.00
8. Discount Multiply Line 7 by 2% if return with full payment is timely filed; otherwise enter zero.	▶ 8.	5.00	2.00
9. Net Tax Due Line 7 minus Line 8	▶ 9.	258.00	86.00
10. Penalty (See instructions) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	▶ 10.	0.00	0.00
11. Interest (See the Department's website, www.ncdor.gov for current interest rate.) Multiply Line 7 by applicable rate if return with full payment is not filed timely.	▶ 11.	0.00	0.00
12. Total Due Add Lines 9 through 11	12.	258.00	86.00
13. Total Payment Due Add Line 12 for both Unfortified and Fortified Wine	▶ 13.		344.00

Line 1- should always equal line 4D from the previous month

Line 2- wine produced OR purchased from a winery or distributor

Lines 4a-4d are adjustments to taxable amount

Signature: \_\_\_\_\_ Title: OWNER Date: 07-13-23  
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.ncdor.gov](http://www.ncdor.gov).  
 Returns are due on or before the 15th day of the month following the month in which the tax was collected.  
 Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.  
 Mail to: North Carolina Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640  
 Questions: Contact Excise Tax Division at: Telephone Number: (919) 733-3641; Fax Number: (919) 250-7898



# B-C-784 monthly return Page 2



Page 2, B-C-784, Web-Fill, 1-23    Legal Name **FAKE WINERY INC**    NCDOR ID **100000123**

**Part 2. Wine Received by Wholesalers and Importers During the Month**  
**Wine Produced for Sale by Resident Wineries During the Month**

Invoice Date	Invoice Number	Names and Addresses of Suppliers	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
	N/A	FAKE WINERY INC	775	43
<b>Total Liters Received or Produced for Sale (To Part 1, Line 2)</b>			775	43

Line 2

**Part 3. Wine Purchased from Other Resident Wholesalers or Importers During the Month**

Invoice Date	Invoice Number	Names and Addresses of Resident Wholesalers or Importers	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
06-07-23	W123	NORTH CAROLINA WINERY LLC	75	0
06-18-23	NC112	RALEIGH WINE COMPANY, INC	25	0
<b>Total Adjustments to Taxable Transactions (To Part 1, Line 4b)</b>			100	

Line 4B







Page 3, B-C-784, Web-Fill, 1-23

Legal Name **FAKE WINERY INC**

NCDOR ID **100000123**

**Part 4. Wine Sales to U.S. Military in North Carolina During the Month**

Invoice Date	Invoice Number	Names and Addresses of U.S. Military Bases	Unfortified Wine (In Liters)	Fortified Wine (In Liters)
06-01-23	A472	FORTH BRAGG PX STORE	82	0
<b>Total Military Sales (To Part 1, Line 4c) ▶</b>			82	

Line 4C

**Part 5. Liters Sold to Wholesalers In North Carolina Non-Tax-Paid During the Month**

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



**NCDOR**  
Web-Fill  
9-21

## B-C-786 Wine Shipper Permittee Annual Excise Tax Return



Return for Calendar Year (YYYY)	DOR Use Only	FEIN or SSN
Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)		NCDOR ID/Account Number
Trade Name		ABC Permit Number
Mailing Address		Fill in circle if applicable: <input type="checkbox"/> Amended Return <input type="checkbox"/> No Transactions
City	State Zip Code	
Name of Contact Person	State of Domicile	
Phone Number	Fax Number	

### Part 1. Computation of Wine Excise Tax

	Unfortified Wine	Fortified Wine
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1. Liters Sold to North Carolina Customers Pursuant to Wine Shipper Permit (From Part 2, Total)	1.		
	2.		
	3.		
	4.		
5. Total Taxable Liters Line 1 from above	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.		
	8.		
9. Net Tax Due Line 7 from above	9.		
10. Penalty (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.		
11. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> for current interest rate.) Multiply Line 9 by applicable rate if return with full payment is not filed timely.	11.		
12. Total Due Add Lines 9 through 11	12.		
13. Total Payment Due Add Line 12 for both Unfortified and Fortified Wine		13.	

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.ncdor.gov](http://www.ncdor.gov).

Returns are due on or before the 15th day of the first month of the following calendar year in which the tax was collected. Any payment must be drawn on a U.S. (domestic) bank and payable in U.S. dollars.

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

- For Wine Shipper permit holders
- Report all sales shipped direct to NC Residents





Part 1. Computation of Wine Excise Tax		Unfortified Wine	Fortified Wine
1. Liters Sold to North Carolina Customers Pursuant to Wine Shipper Permit (From Part 2, Total)	▶ 1.		
	2.		
	3.		
	4.		
5. Total Taxable Liters Line 1 from above	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.		
	8.		
9. Net Tax Due Line 7 from above	9.		
10. Penalty (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.		
	11.		
11. Interest (See the Department's website, <a href="http://www.ncdor.gov">www.ncdor.gov</a> , for current interest rate.) Multiply Line 9 by applicable rate if return with full payment is not filed timely.	▶ 11.		
	12.		
12. Total Due Add Lines 9 through 11	12.		
13. Total Payment Due Add Line 12 for both Unfortified and Fortified Wine	▶ 13.		

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

I certify that, to the best of my knowledge, this return is accurate and complete.





**B-C-750**  
Report of Alcoholic Beverages  
Major Disaster

Legal Name  
FAKE WINERY INC

Trade Name

Address  
123 MAIN ST

City RALEIGH State NC Zip Code 27610

Contact Person Phone Number for Contact Person

**Account ID**

123456789

**FEIN or SSN**

100000123

**Return for Month of**

06-03

(MM - YY)

Type of Product <small>(Malt Beverage, Fortified Wine, or Unfortified Wine)</small>	Name of Product	Cases of Malt Beverage <small>(Minimum 50)</small>	Cases of Wine <small>(Minimum 25)</small>
UNFORTIFIED WINE	CAROLINA CABERNET		32

Date of Verification 06-21-23 Place of Verification FAKE WINERY

Describe How Verified DOCUMENTED PICTURES OF DESTRUCTION OF ALL CASES

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

Signature: \_\_\_\_\_ Date: 06-21-23

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

Return period should match B-C-710

25 case minimum for wine

Destruction must be documented





**QUESTIONS?**

