

B-C-710

Web
8-12

Beer Wholesalers Excise Tax Return

North Carolina Department of Revenue

Return for Month Ended (MM-DD-YY) _____

DOR Use Only _____

Legal Name (First 35 Characters) (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)

Trade Name

Mailing Address

City

State

Zip Code

Name of Contact Person

State of Domicile

Phone Number

Fax Number

FEIN or SSN

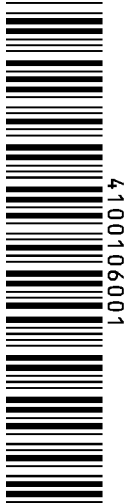
NCDOR ID/Account Number

ABC Permit Number

Fill in circle if applicable:

Amended Return

Part 1. Computation of Beer Excise Tax

<p>1. Beginning Inventory (In gallons)</p> <p>2. Total Gallons Received (From Part 2, Total)</p> <p>3. Total Gallons Available Add Lines 1 and 2</p> <p>4. a. Allowable Deductions (Attach Schedule)</p> <p>b. Adjustments to Taxable Transactions (From Part 3, Total)</p> <p>c. Military Sales (From Part 4, Total)</p> <p>d. Ending Inventory (In gallons)</p> <p>5. Total Taxable Gallons Line 3 minus Lines 4a - 4d</p> <p>6. Total Excise Tax Due Multiply Line 5 by 61.71¢</p> <p>7. Discount Multiply Line 6 by 2% if return with full payment is timely filed; otherwise enter zero.</p> <p>8. Net Tax Due Line 6 minus Line 7</p> <p>9. Penalty (10% for late payment; 5% per month, maximum 25%, for late filing) Multiply Line 6 by rate above if return with full payment is not filed timely.</p> <p>10. Interest (See the Department's website, www.dornrc.com, for current interest rate.) Multiply Line 6 by applicable rate if return with full payment is not filed timely.</p> <p>11. Total Payment Due Add Lines 8 through 10</p>		<p>▶ 1. _____</p> <p>▶ 2. _____</p> <p>3. _____</p> <p>▶ 4a. _____</p> <p>▶ 4b. _____</p> <p>▶ 4c. _____</p> <p>▶ 4d. _____</p> <p>5. _____</p> <p>▶ 6. _____ .00</p> <p>▶ 7. _____ .00</p> <p>▶ 8. _____ .00</p> <p>▶ 9. _____ .00</p> <p>▶ 10. _____ .00</p> <p>11. \$ _____ .00</p>
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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.dornrc.com.

Returns are due on or before the 15th day of the month following the month in which the beverage is first sold or disposed of.
Your check or money order must be in the form of U.S. currency from a domestic bank.

North Carolina Department of Revenue, Post Office Box 25000, Raleigh, North Carolina 27640-0110

Part 2. Beer Received During Month

Invoice Date	Invoice Number	Names and Addresses of Suppliers	Beer (In Gallons)
Total Gallons Received (To Part 1, Line 2)			_____

Part 3. Beer Purchased from Other Resident Wholesalers or Importers

Invoice Date	Invoice Number	Names and Addresses of Wholesalers or Importers	Beer (In Gallons)
Total Adjustments to Taxable Transactions (To Part 1, Line 4b)			_____

Part 4. Number of Gallons of Beer Sold to Military in North Carolina During the Month

Invoice Date	Invoice Number	Names and Addresses of Wholesalers or Importers	Beer (In Gallons)
Total Gallons Sold to Military (To Part 1, Line 4c)			_____

Form B-C-710 must be filed monthly, with remittance, within 15 days after the close of the month for which the tax accrues by all resident beer wholesalers and importers, as well as resident breweries making retail sales (*resident breweries are required to complete the front page only*). A return marked "No Transactions" must be filed even if there was no activity for the month. Records must be maintained for three years for audit purposes.

List required information for beer received during the month in Part 2. Credit memorandums should be deducted from listed purchases. Beer destroyed while in the hands of a common carrier between the brewery and resident wholesaler or importer may be deducted from listed purchases when paid for by the common carrier. **Deductions will not be allowed without satisfactory explanations including the description and amount of beer destroyed and the invoice number.**

Allowable Deductions include sales to ocean going vessels, out-of-state sales and major disasters. A major disaster covers losses in a single event of 50 or more cases, or the equivalent, of malt beverages and must be verified by a revenue agent on Form B-C-750. (*Resident breweries are not required to remit excise taxes on malt beverages given free of charge to customers, visitors, and employees on the manufacturer licensed premises for consumption on these premises*). **Copies of invoices and other documentation such as credit memorandums and bills of lading must be furnished to claim these deductions.**

The excise tax is payable by the first resident wholesaler or importer receiving the product in this State. Purchases from other resident wholesalers or importers are to be reported in Part 3 and deducted as an adjustment to taxable transactions. **Copies of purchase invoices must be maintained for three years for audit purposes.**