

B-C-750 Report of Alcoholic Beverages Major Disaster

F

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)
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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.