Frequently Asked Questions

Why is the North Carolina Department of Revenue (NCDOR) requiring informational reporting from Beer and Wine Wholesalers, ABC Boards and Occupational Licensing Boards?

In 2015, the North Carolina General Assembly passed G.S. 105-251.2 requiring informational reporting for these groups. The purpose of the law is to provide the NCDOR with third party information that will help identify permittee/licensee compliance with the Revenue Laws of North Carolina.

What information is required?

The information required is listed in the file layouts specific to your business-type. These required items were included in the letters provided in April 2016. The legislation (G.S. 105-251.2) lists some fields that are required and also any other information that "the Secretary deems necessary" to determine compliance. Representatives of the NCDOR have met with members from each industry to determine specific data requirements. These discussions helped determine the data availability and file layout developed for each industry.

When is the information due?

The NCDOR is requesting the data be provided by July 1, 2016 for the 2015 calendar year.

Will this information be requested every year?

Yes. The NCDOR will request the data be provided annually for the preceding calendar year.

The legislation states that the Secretary may not request the information more than one time per calendar year. What does this mean exactly?

The Secretary will request that the information be provided by the due date each year for the proceeding calendar year. The Secretary will not request the same information again that year provided you have submitted the requested information by the due date. This does not preclude the agency from subsequently asking for information that was requested and not provided or was not provided by the due date. Any information correctly submitted to the department under this legislative requirement will not be requested again. However, requests for years that have not been submitted may continue to be requested for specific taxpayers. For example, if you have submitted data for 2015, the department may request data for calendar years 2013 and 2014 for a specific taxpayer.

Where can I find instructions for informational reporting?

The NCDOR mailed letters in January and April outlining the legislation and instructions for compliance. Going forward you should refer to our website for updates, instructions, procedures, etc. This can be found at: http://www.dornc.com/inforeporting/index.html

How can I submit my information?

Methods for submission and file formats are outlined in the letter provided in April 2016. You may email the information if the file size is less than 25 megabytes. Email is the quickest and easiest method for submitting your data. However, if you choose, you may also load the data to a CD, DVD, or flash drive and coordinate pick-up of the data by emailing the NCDOR. All emails should be directed to inforeporting@dornc.com.

How is the best way for me to communicate with the NCDOR about informational reporting?

The agency has established an email account to address questions specific to informational reporting (pursuant to G.S. 105-251.2). Please send your questions to: inforeporting@dornc.com
This email contact should only be used for informational reporting questions. For assistance in all other matters, please refer to the department's website: http://www.dornc.com/
For a list of telephone numbers for specific topics, please go to:
http://www.dornc.com/aboutus/phones.html