April 27, 2016

UPDATES FOR INFORMATION REPORTING REQUIRED BY THE NORTH CAROLINA DEPARTMENT OF REVENUE

The important updates addressed in this notice include:

- Reminder of requirement for information reporting by occupational licensing boards in support of tax compliance and tax fraud prevention
- Due date for submitting information
- File layout and method of submitting information

Changes Applicable for 2016

G.S. 105-251.2(a) includes changes to information reporting requirements which are designed to increase tax compliance and help the Department combat tax fraud. The changes require occupational licensing boards to provide the North Carolina Department of Revenue (NCDOR) with information related to their licensees.

G.S. 93B-1 defines an occupational licensing board as "any board, committee, commission, or other agency in North Carolina which is established for the primary purpose of regulating the entry of persons into, and/or the conduct of persons within, a particular profession or occupation, and which is authorized to issue licenses; "occupational licensing board" does not include State agencies, staffed by full-time State employees, which as a part of their regular functions may issue licenses."

The due date for providing this information to the NCDOR is July 1, 2016 and should include available licensee information for calendar year 2015.

File Layout for Submission of Data

Occupational licensing boards should remit this information to the NCDOR using the file layout documented in Appendix A.

Method for Submission of Data

You may email the file to the department at InfoReporting@dornc.com. The file should be encrypted using WinZip (free software), which requires the user to set-up a password. The encrypted file and password should be sent to the NCDOR in separate emails Please include your business name, current date, and email number (see below) in the title of both emails. Please follow these instructions for emailing the information:

First Email

1. Add the .txt file or Excel file into WinZip. Encrypt the WinZip file by making it password-protected.
2. Change the extension of the file from ".zip" to ".zzz". This will allow the North Carolina Department of Revenue to accept the attachment in the email.
3. Attach the file to an email, title the email as "<Your Board's Name> <Current Date> Email 1" and send it to InfoReporting@dornc.com.

Second Email

1. Create a second email and include the WinZip password (from above) in the body of the email.
2. Title the email as "<Your Board's Name><Current Date> Email 2" and send it to InfoReporting@dornc.com.

The Department's webpage (www.dornc.com/inforeporting) has been updated with the above information and will continue to be the primary method of providing additional information regarding this project.

Appendix A

- This layout consists of one file containing the following fields for all licenses.
- The format for this file should be ".txt" file type (tab-delimited), or in Excel (".xls", or ".xlsx").
- File Name should be "License-2015-Your Board Name-Current Date". "Current Date" should be formatted as YYYYMMDD.

Field	**Field Description / Comments**	**Format**
Board	Name of Licensing Board	Text
BoardTIN	Tax Identification Number of Licensing Board - Federal Indentification Number (FID), Federal Employer Identification Number (FEIN), Employer Identification Number (EIN)	Text
TIN	Taxpayer Identification Number of Licensee (Social Security Number for individuals)	Text - 9 digits, no hyphens
Last	Last Name of Licensee	Text
First	First Name of Licensee	Text
Middle	Middle Name or Initial of Licensee	Text
Suffix	Name Suffix of Licensee, if applicable: eg. Jr., III, etc.	Text
BirthDate	Birth Date of Licensee	Text - YYYYMMDD
Employer	Licensee Employer or Firm Name, if applicable	Text
EmpCat	Employer Category: Two options include "Public" (Government), or "Private"	Text
LicType	Description of Primary License Type (as printed on license); eg. General Contractor, Attorney, Architect, etc.	Text
LicSubcat	License/Endorsement Subcategory, if applicable: eg. Full, Restricted, Unrestricted, Limited, Unlimited, etc.	Text
LicNo	License Number, Appearing on License; or Board Identification/Account Number	Text
LicIssueDate	License Issue Date	Text - YYYYMMDD
LicExpDate	License Expiration Date	Text - YYYYMMDD

LicStat	License/Certification Status; eg. Active, Inactive, Suspended, Certified, etc.	Text
PrimPrac	Primary Area of Practice/Qualification, if applicable: eg. Internal Medicine, Residental Construction	Text
SecPrac	Secondary Area(s) of Practice/Qualification, if applicable: eg. Cardiology, Pulmonary Disease, Commercial Construction	Text
BusPhone	Business Telephone Number of Licensee	Text - 10 digits, no hyphens
Add1	Address 1	Text
Add2	Address 2	Text
Add3	Address 3	Text
City	City	Text
St	State	Text - 2 characters
Zip	Zip Code	Text - 5 or 9 digits. No hyphen.
County	County Name (do not include the word "County")	Text
DisAct	Current Disciplinary Action - Two options include "Yes" or "No"	Text