



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 alcohol vendors in support of tax compliance and tax fraud prevention
- Due date for submitting information
- File layouts and methods of submitting information

Changes Applicable for 2016

Part VII of Session Law 2015-259 includes changes to information reporting requirements which are designed to increase tax compliance and help the Department combat tax fraud. The changes require alcohol vendors to provide the North Carolina Department of Revenue (NCDOR) with information related to permittees to which the alcohol vendor sells alcohol.

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

As amended, G.S. 105-251.2., the alcohol vendors subject to this requirement include:

- An ABC store in the ABC system, as defined in G.S. 18B-101.
- A wine wholesaler, as defined in G.S. 18B-1201.
- A wholesaler, as defined in G.S. 18B-1301.
- The holder of an unfortified winery permit, a fortified winery permit, a brewery permit, or a distillery permit under G.S. 118-B-1100.

File Layout for Submission of Data

- ABC boards should remit this information to the NCDOR using the file layout documented in Appendix A.
- Beer and wine wholesalers and holders of unfortified winery permits, brewery permits, or distillery permits should remit the required information to the NCDOR using the file layout documented in Appendix B.

Methods for Submission of Data

1. FTP (File Transfer Protocol) – A link to an FTP site is being added to the already-established webpage, www.dornc.com/inforeporting, to allow users to upload data files using the appropriate file layout identified above. The site will be available for users to begin uploading files on June 1, 2016. Any business planning to use this method will need to email a request to InfoReporting@dornc.com to receive a login and password. Please include your business name, phone number, and person's name of contact. An NCDOR employee will contact this person with the business login ID, password, and further instructions. This information will be required to use the FTP site.

2. Email – If the text file you are sending is less than 25 megabytes, 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 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

- a. Add the .txt file into WinZip. Encrypt the WinZip file by making it password-protected.
- b. 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.
- c. Attach the file to an email, title the email as “<Your Business Name> <Current Date> Email 1” and send it to InfoReporting@dornc.com.

Second Email

- a. Create a second email and include the WinZip password (from above) in the body of the email.
- b. Title the email as “<Your Business 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 purchases.
- The format for this file should be “.txt” file type, and tab-delimited.
- File Name should be “ABC-2015-Your Board Name-Current Date.txt”. “Current Date” should be formatted as YYYYMMDD.

Data Fields for ABC Boards	Field Description and Comments	Data Format
StoreID	ABC Store Number	Text
ABCBoardName	ABC Board Name or ID	Text
PermitNum	Your customer's permit number issued by the ABC Commission	Text
BusPermitName	Name of the restaurant, bar, club, etc.	Text
OrdInvNum	Invoice number	Text
OrdInvDate	Invoice (Collection) Date	Text - yyyyymmdd
ProdCode	ABC Product Code that identifies the brand/description and size of the item purchased (23060 = Jim Beam Black .75L)	Text
Bottles	Number of bottles	Numeric - No decimal
Tax	Liquor-by-the-drink tax (LBD), Tax Charged	Numeric - Include decimal
SaleAmt	Total Sales Amount (including tax)	Numeric - Include decimal

Appendix B

- This layout consists of three separate files containing the following fields for all purchases.
- The format for all three files should be “.txt” file type, and tab-delimited.
- Follow the naming convention for each file below. Some IT systems have constraints on the creation of large files. If you have multiple of one of these three files, please include a suffix at the end of the file indicating the number of files. For instance, if you have two Invoice files, they should be named:
 - “Invoice-2015-BusinessABC-20160601-File1.txt”
 - “Invoice-2015-BusinessABC-20160601-File2.txt”

File 1 – Customer Information

- File name should be “Customer-2015-Your Business Name-Current Date.txt”. “Current Date” should be formatted as YYYYMMDD.

Field Title	Field Description / Instructions	Format
NC Sales Tax ID	Sales Tax Number issued by NCDOR	Text - 9 characters, no hyphens or parentheses
Customer Number	Customer Number, Account ID Number, Your assigned customer number - Used to link to invoice detail	Text
Legal Name	Permit holder legal name	Text
DBA Name	Permit holder DBA name if different from legal name	Text
ABCPermit	Permit holder ABC permit number	Text
Telephone Number	Permit holder Telephone numbe	Text - 10 characters, no hyphens or parentheses
Your ABC Permit Number	<u>Your</u> ABC Distributor Permit Number - used to identify records you submit from those submitted by another distributor	Text
Physical Address	Permit holder Physical address	Text
Physical City	Permit holder Physical City	Text
Physical State	Permit holder Physical State	Text - 2 Character Abbreviation
Physical Zip	Permit holder Physical Zip	Text - 5 or 9 digits. No hyphen

File 2 – Invoice Detail

- File name should be “Invoice-2015-Your Business Name-Current Date.txt”. “Current Date” should be formatted as YYYYMMDD.

Field Title	Field Description / Instructions	Format
Customer Number		Text
Invoice Number		Text
Invoice Date	Date appearing on invoice	Text - yyymmdd
Product Code	Product Code, ID, or Sku Number	Text
Unit Sold	To be used only when the <u>same</u> ProductCode is used for <u>both</u> a case or single bottle (typically wine sales) Otherwise, leave blank. Options include "Case" or "Bottle"	Text
Quantity Sold		Numeric - No decimal
Item Price		Numeric - Include decimal
Sale Amount	Total sale amount excluding sales tax	Numeric - Include decimal
Sales Tax	NC Sales Tax, if charged	Numeric - Include decimal
Your ABC Permit Number	<u>Your</u> ABC Distributor Permit Number - used to identify records you submit from those submitted by another distributor	Text

File 3 – Product Detail

- File name should be “Product-2015-Your Business Name-Current Date.txt”. “Current Date” should be formatted as YYYYMMDD.

Field Title	Field Description / Instructions	Format
Product Code	Product Code, ID, or Sku Number	Text
Brand	Budweiser, Miller, Kendall Jackson, etc.	Text
Product Description	eg. Bud Black Crown, Bud Light, Bud Ice, etc.	Text
Type	Beer, Wine, NA (for non-alcoholic)	Text
Sales Unit Desc	This is the sales unit package type. Options include: "Case", "Bottle", "Keg", "Barrel", or "Box"	Text
Singles per Sales Unit	Number of individual bottles or cans in the field Sales Unit Desc (eg. number of cans per individual case)	Numeric - No decimal
Single Desc	Type of single container within field Sales Unit Desc. Options include: "Can", "Bottle", "Keg", "Barrel", or "Box"	Text

Single Unit Size	Number of Liters, Ounces, or Gallons. Must be measured in Liters, Ounces, or Gallons.	Numeric - Include decimal
Single Measurement	The three options are "Liter", "Ounce", or "Gallon"	Text
Your ABC Permit Number	<u>Your</u> ABC Distributor Permit Number - used to identify records you submit from those submitted by another distributor	Text