



January 27, 2016

IMPORTANT CHANGES FOR INFORMATION REPORTING REQUIRED BY THE NORTH CAROLINA DEPARTMENT OF REVENUE

The important updates addressed in this notice include:

- Newly enacted requirement for information reporting by Occupational Licensing Boards in support of tax compliance and tax fraud prevention

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. By statute, the information due includes:

- Licensee's name
- License number
- Tax Identification Number
- Business address
- Any other information pertaining to the licensee in possession of the board that the Secretary deems necessary to determine the licensee's compliance with this Chapter.

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 years 2013 - 2015.

To implement this legislation, the Department is currently developing electronic filing options which licensing boards may use to transmit the requested data to the agency. More information on these options and user system requirements will be provided as they become available.

The Department has established a web page (www.dornc.com/info-reporting) to provide updates regarding electronic filing and reporting requirements. The webpage will be the primary method of providing additional information regarding this requirement.