



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 March 2017. 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 3, 2017 for the 2016 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 the information be provided by the due date each year for the preceding calendar year. The Secretary will not request the same information again that year provided you have submitted the requested information by the due date and the information is error-free. This does not preclude the agency from subsequently asking for information that was requested and not provided, was not provided by the due date, or contained errors and must be resubmitted. 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 March 2017 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 are outlined in the letter provided in March 2017. ABC Boards and Beer & Wine distributors may upload their data through the File Transfer Protocol (FTP) portal, or may email the information if the file size is less than 25 megabytes. You can find more information on the FTP method in the “FTP Instructions - Electronic File Submission” document at <http://www.dornc.com/inforeporting/index.html>.

Since social security numbers are included in the Occupational License Board data, these files should be emailed directly to the department.

FTP and email are the quickest and easiest methods 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@ncdor.gov. Please note that this is a different email address from the one that was used last year. The method you choose should still use the file layout identified for your business in the letter provided in March 2017.

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@ncdor.gov. Please note that this is a different email address from the one that was used last year.

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>.