



March 21, 2018

UPDATES FOR ANNUAL 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 for 2017
- Methods for submission of data
- File layout for submission of data

Reminder of Requirement

In 2015, Part VII of Session Law 2015-259 was passed into law which included information reporting requirements designed to increase tax compliance and help the North Carolina Department of Revenue (NCDOR) combat tax fraud. The changes require alcohol vendors to provide the 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 2, 2018 and should include available permittee information for calendar year 2017.

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. 18-B-1100.

Methods for Submission of Data

1. FTP (File Transfer Protocol) – Instructions for uploading your data file(s) using an FTP method are being added to the already-established webpage, <https://www.ncdor.gov/documents/informational-reporting-electronic-filing-data-files>. Each file should use the appropriate file layout identified below. The FTP login will be available for users to begin uploading files on or before May 1, 2018 Any business planning to use this method will need to email a request to InfoReporting@ncdor.gov to receive a login id and password. For security purposes, passwords assigned last year have been deactivated. If you received a password last year, you will need to contact the

NCDOR for a new password. Please include your business name, phone number, and contact person's name. A 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@ncdor.gov. 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

- a. Add the .txt or .csv file(s) 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@ncdor.gov.

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@ncdor.gov.

The department's webpage <https://www.ncdor.gov/documents/updates-annual-information-reporting-required-ncdor> has been updated with the above information and will continue to be the primary method of providing additional information regarding this reporting requirement.

File Layout for Submission of Data

- ABC boards should remit this information to the NCDOR using the file layout documented in below.

ABC Board File Layout

- File Type (1): This layout consists of one file containing the following fields for all purchases.
- Format: The file should be one of the following formats:
 - Tab-delimited, “.txt” file type
 - Comma-delimited, “.csv” file type
- File Name: The file name should be “ABC_2017_Your_Board_Name_Current Date.txt” (or .csv).
 - “Current Date” should be formatted as YYYYMMDD.

- Please use underscores as necessary to eliminate spaces and avoid commas, punctuation and special characters in your file names. The period before the txt or csv file extension is acceptable.
- Please replace any ampersands (&) with ‘and’ and any pound signs (#) with ‘no’.
- If your board is named ‘XYZ County Board #1’ and you are sending a text file on 5/10/2018, then your file should be named:
 - ABC_2017_XYZ_County_Board_No1_20180510.txt
- A sample of the expected content of an ABC file can be found on the NCDOR website at <https://www.ncdor.gov/documents/abc-file>
 - When looking at the example, please include only the content from the green ‘Sample ABC File’ tab. The first line of the file should contain the column names and your data should begin on the second line.
 - Please do not include any additional header or contact information in your file. The comments marked with an asterisk at the bottom of the page are for your reference only. Please do not include this information in your file.

ABC Board File Layout

*Please note that for 2017, data fields have changed in order to better process your information. Instead of a space between words please insert an underscore. Example: Store_ID

Data Fields for ABC Boards	Field Description and Comments	Data Format
Store_ID	ABC Store Number	Text
ABC_Board_Name	ABC Board Name or ID	Text
Permit_Num	Your customer's permit number issued by the ABC Commission	Text
Bus_Permit_Name	Name of the restaurant, bar, club, etc.	Text
Ord_Inv_Num	Invoice number	Text
Ord_Inv_Date	Invoice (Collection) Date	Text – YYYYMMDD
Prod_Code	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
	<i>***File Layout continued on next page***</i>	
Tax	Liquor-by-the-drink tax (LBD), Tax	Numeric - Include

	Charged	decimal
Sale_Amt	Total Sales Amount (including tax). This is the <u>Quantity x Price per bottle</u>	Numeric - Include decimal

File Layout

ABC File		
Field Title	Data Required	Comments/Format
Store_ID	ABC Store Number	Text
ABC_Board_Name	ABC Board Name or ID	Text
Permit_Num	Your customer's permit number issued by the ABC Commission	Text
Bus_Permit_Name	Name of the restaurant, bar, club, etc.	Text
Ord_Inv_Num	Invoice number	Text
Ord_Inv_Date	Invoice (Collection) Date	Text - YYYYMMDD
Prod_Code	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
Sale_Amt	Total Sales Amount (including tax)	Numeric - Include decimal

Example

Store_ID	ABC_Board_Name	Permit_Num	Bus_Permit_Name	Ord_Inv_Num	Ord_Inv_Date	Prod_Code	Bottles	Tax	SaleAmt
1	James County ABC Board	494949AJ	Matt's Bar	1001	20160201	60981	1	3.75	14.70
1	James County ABC Board	494949AJ	Matt's Bar	1001	20160201	46937	6	22.50	130.20
1	James County ABC Board	494949AJ	Matt's Bar	1002	20160205	46837	2	7.50	67.40
1	James County ABC Board	494949AJ	Matt's Bar	1002	20160205	63450	1	3.75	22.70
1	James County ABC Board	505050AJ	Nunzio's Restaurant	1003	20160207	62994	14	52.50	373.80
2	James County ABC Board	505050AJ	Nunzio's Restaurant	1003	20160207	48450	4	15.00	42.00
2	James County ABC Board	515151AJ	Scott's Bar & Grill	1004	20160209	65185	5	18.75	108.50
2	James County ABC Board	515151AJ	Scott's Bar & Grill	1004	20160209	60981	3	11.25	44.10
3	James County ABC Board	515151AJ	Scott's Bar & Grill	1004	20160209	32479	2	7.50	60.40
3	James County ABC Board	525252AJ	Haley's Tavern	1005	20160210	46837	3	11.25	101.10
** "Tax" is the MXB Tax, <u>NOT</u> sales tax									
"SaleAmt" is the total sales amount; which includes the MXB tax. (Do not include this comment in your file)									

You may view the actual spreadsheets on our website located at: www.ncdor.gov/documents/abc-file