



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](mailto: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](mailto: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](mailto: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](mailto: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**

- 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 below.

### **Beer/Wine Wholesaler and Permit Holder File Layout**

- File Types (3): This layout consists of three separate files containing data about each invoice. The invoice layout has a Customer Number and a Product Code. These codes should be present in the Customer and Product files (respectively) to give more information about each customer and product. If there is missing information (i.e. missing customer or product information), the NCDOR will contact you to secure these missing records.
- Format: The file should be one of the following formats:
  - Tab-delimited, “.txt” file type

- Comma-delimited, “.csv” file type
- File Names: Follow the naming convention for each file type listed 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\_2017\_BusinessABC\_20180601\_File1.txt”
  - “Invoice\_2017\_BusinessABC\_20180601\_File2.txt”

### **File 1 – Customer Information**

- File name should be “Customer\_2017\_Your\_Business\_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 business is named ‘XYZ Retail & Distribution, Inc.’ and you are sending a text file on 5/10/2018, then your file should be named:
    - Customer\_2017\_XYZ\_Retail\_and\_Distribution\_Inc\_20180510.txt
- A sample of the expected content of the Customer file can be found on the NCDOR website at <https://www.ncdor.gov/node/14819>
  - When looking at the example, please include only the content from the green ‘Sample Customer File’ tab. The first line of the file should contain the column names and your data should begin on the second line.
    - There should be one row per Customer Number.
  - 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.

### **File 1 - Customer Information 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: NC\_Sales\_Tax\_ID

<b>Field Title</b>	<b>Field Description / Instructions</b>	<b>Format</b>
NC_Sales_Tax_ID	NC Sales Tax Number issued by the NCDOR	Text - 9 characters, no hyphens or parentheses
Customer_Number	Customer Number, Account ID Number, Your assigned customer number - Used to link to invoice	Text

	information on Invoice File.	
Legal_Name	Permit holder legal name	Text
DBA_Name	Permit holder DBA name, if different from legal name	Text
ABC_Permit	Permit holder ABC permit number. If multiple exists, only include one.	Text
Telephone_Number	Permit holder Telephone number	Text - 10 characters, no hyphens or parentheses
Your_ABC_Permit_Number	<u>Your</u> ABC Distributor Permit Number (Followed by CM e.g. 000123CM) - 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\_2017\_Your\_Business\_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 business is named ‘XYZ Retail & Distribution, Inc.’ and you are sending a text file on 5/10/2018, then your file should be named:
    - Invoice\_2017\_XYZ\_Retail\_and\_Distribution\_Inc\_20180510.txt
- A sample of the expected content of the Invoice file can be found on the NCDOR website at:
  - <https://www.ncdor.gov/node/14819>
  - When looking at the example, please include only the content from the green ‘Sample Invoice 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 is for your reference only. Please do not include this information in your file.

### **File 2 – Invoice Detail File Layout**

<b>Field Title</b>	<b>Field Description / Instructions</b>	<b>Format</b>
Customer_Number	Customer Number, Account ID Number, Your assigned customer number - Used to link to customer information on Customer File.	Text
Invoice_Number		Text
Invoice_Date	Date appearing on invoice	Text - YYYYMMDD
Product_Code	Product Code, ID, or Sku Number – Used to link to product information on Product File.	Text
Unit_Sold	SHOULD ONLY BE USED, if the <u>same</u> “Product_Code” is used for <u>both</u> a case and single bottle (typically wine sales). Otherwise, leave blank. Options include "Case" or "Bottle".	Text
	<i>***File Layout continued on next page***</i>	
Quantity_Sold	Quantity sold for this Product Code. For example, if the Product Code is for a case; and one case of 12 bottles is sold; the Quantity Sold would be “1”.	Numeric - No decimal
Item_Price	Item price for this Product Code. For example, if the Product Code is for a case; and one case was sold for \$36; the Item Price would be “36”.	Numeric - Include decimal
Sale_Amount	Total sale amount for this Product Code. This amount should EXCLUDE 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 (Followed by CM e.g. 000123CM) - used to identify records YOU submit from those submitted by another distributor	Text
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### **File 3 – Product Detail**

- File name should be “Product\_2017\_Your\_Business\_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 business is named ‘XYZ Retail & Distribution, Inc.’ and you are sending a text file on 5/10/2018, then your file should be named:
    - Product\_2017\_XYZ\_Retail\_and\_Distribution\_Inc\_20180510.txt
- A sample of the expected content of the Product file can be found on the NCDOR website at <https://www.ncdor.gov/node/14819>
  - When looking at the example, please include only the content from the green ‘Sample Product File’ tab. The first line of the file should contain the column names and your data should begin on the second line.
    - There should be one row per Product Code.
  - 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.

### **File 3 – Product Detail File Layout**

<b>Field Title</b>	<b>Field Description / Instructions</b>	<b>Format</b>
Product_Code	Product Code, ID, or Sku Number. Used to link to invoice information on Invoice File.	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	“What was the product package that was sold?” This is the sales unit package type. Options include: "Case", "Bottle", "Keg", "Barrel", or "Box"	Text
Singles_per_Sales_Unit	“How many singles are included in the package sold?” This is the number of individual bottles or cans in the field Sales Unit Desc (eg. number of cans per individual case)	Numeric - No decimal
Single_Desc	“What are the singles included in the package sold?” This is the type of single container within field Sales Unit Desc. Options include: "Can", "Bottle", "Keg", "Barrel", or "Box"	Text
Single_Unit_Size	“How much liquid is included in one of the singles?” This is the number of Liters, Ounces, or Gallons in each single bottle, can, etc. 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 (Followed by CM e.g. 000123CM) - used to identify records YOU submit from those submitted by another distributor	Text

The following screenshots are examples. You may view the actual spreadsheets on our website located at: <https://www.ncdor.gov/node/14819>

## File Relationships

### FILE 1 - Customer Information

Field Title	Data Required	Comments/Format
NC_Sales_Tax_ID	NC 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 information on Invoice File.	Text
Legal_Name	Permit holder legal name	Text
DBA_Name	Permit holder DBA name if different from legal name	Text
ABC_Permit	Permit holder ABC permit number. If multiple exists, only include one.	Text
Telephone_Number	Permit holder Telephone number	Text - 10 characters, no hyphens or parentheses
Your_ABC_Permit_Number	Your ABC Distributor Permit Number - used to identify records YOU submit from those submitted by another distributor	Text
Physical_Address	Permit holder's Physical address	Text
Physical_City	Permit holder's Physical City	Text
Physical_State	Permit holder's Physical State	Text - 2 Character Abbreviation
Physical_Zip	Permit holder's Physical Zip	Text - 5 or 9 digits. No hyphen

### FILE 2 - Invoice Detail

Field Title	Data Required	Comments/Format
Customer_Number	Customer Number, Account ID Number, Your assigned customer number - Used to link to customer information on Customer File.	Text
Invoice_Number		Text
Invoice_Date	Date appearing on invoice	Text - YYYYMMDD
Product_Code	Product Code, ID, or Sku Number - Used to link to product information on Product File.	Text
Unit_Sold	SHOULD ONLY BE USED, if the <del>same</del> "ProductCode" is used for <u>both</u> a case and single bottle (typically wine sales). Otherwise, leave blank. Options include "Case" or "Bottle".	Text
Quantity_Sold	Quantity sold for this Product Code. For example, if the Product Code is for a case; and one case of 12 bottles is sold; the Quantity Sold would be "1".	Numeric - No decimal
Item_Price	Item price for this Product Code. For example, if the Product Code is for a case; and one case was sold for \$36; the Item Price would be "36".	Numeric - Include decimal
Sale_Amount	Total sale amount for this Product Code. This amount should EXCLUDE sales tax.	Numeric - Include decimal
Sales_Tax	NC Sales Tax, if charged	Numeric - Include decimal
Your_ABC_Permit_Number	Your ABC Distributor Permit Number - used to identify records YOU submit from those submitted by another distributor	Text

### FILE 3 - Product Detail

Field Title	Data Required	Comments/Format
Product_Code	Product Code, ID, or Sku Number. Used to link to invoice information on Invoice File.	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	"What was the product package that was sold?" This is the sales unit package type. Options include: "Case", "Bottle", "Keg", "Barrel", or "Box"	Text
Singles_per_Sales_Unit	"How many singles are included in the package sold?" This is the number of individual bottles or cans in the field Sales Unit Desc (eg. number of cans per individual case)	Numeric - No decimal
Single_Desc	"What are the singles included in the package sold?" This is the type of single container within field Sales Unit Desc. Options include: "Can", "Bottle", "Keg", "Barrel", or "Box"	Text
Single_Unit_Size	"How much liquid is included in one of the singles?" This is the number of Liters, Ounces, or Gallons in each single bottle, can, etc. 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	Your ABC Distributor Permit Number - used to identify records YOU submit from those submitted by another distributor	Text

You may view the actual spreadsheets on our website located at: <https://www.ncdor.gov/node/14819>



**Sample Customer File**

NC_Sales_Tax_ID	Customer_Number	Legal_Name	DBA_Name	ABC_Permit	Telephone_Number	Your_ABC_Permit_Number	Physical_Address	Physical_City	Physical_State	Physical_Zip
600011111	3001	ABC Corporation	Matt's Bar	494949AJ	9191234567	111111CM	100 Main St	Raleigh	NC	27608
600011112	3002	XYZ Corporation	Nunzio's Restaurant	505050AJ	9192345678	111111CM	500 Wayne St	Durham	NC	27517
600011113	3003	Scott's Bar & Grill		515151AJ	9193456789	111111CM	900 Jane St	Roxboro	NC	27573
600011114	3004	Haley's Tavern		525252AJ	9104567890	111111CM	1100 Lane St	Fayetteville	NC	28301

\* If a "Customer Number" is included on the Invoice File, it should also be listed on the Customer File. (Do not include this comment in your file)

**Sample Invoice File**

Customer_Number	Invoice_Number	Invoice_Date	Product_Code	Unit_Sold	Quantity_Sold	Item_Price	Sale_Amount	Sales_Tax	Your_ABC_Permit_Number
3001	571654	20160106	101		11	21.00	231.00	-	111111CM
3001	571654	20160106	202		10	15.00	150.00	-	111111CM
3001	571690	20160131	303		4	112.00	448.00	-	111111CM
3002	571691	20160214	404		12	24.00	288.00	-	111111CM
3002	571699	20160306	101		1	21.00	21.00	-	111111CM
3003	571700	20160305	101		7	21.00	147.00	-	111111CM
3004	571701	20160305	202		8	15.00	120.00	-	111111CM
3004	571701	20160305	303		5	112.00	560.00	-	111111CM
3004	571701	20160305	505		3	89.00	267.00	-	111111CM
3004	571709	20160306	606		2	150.00	300.00	-	111111CM

\* The "Item Price" is the amount for one of the items sold (Do not include this comment in your file)

\* The "Sale Amount" is the Item Price multiplied by the Quantity Sold. (eg. 11 X \$21 = \$231) (Do not include this comment in your file)

\* "Sales Tax" is the amount of sales tax charged on the invoice. It should not be included in the "Sales Amount" column. (Do not include this comment in your file)

**Sample Product File**

Product_Code	Brand	Product_Description	Type	Sales_Unit_Desc	Singles_per_Case	Single_Desc	Single_Unit_Size	Single_Measurement	Your_ABC_Permit_Number
101	Budweiser	Bud 2/12/12 CAN	Beer	Case	24	Can	12	Ounce	111111CM
202	Michelob	Mic Ultra 15/25 CAN	Beer	Case	15	Can	25	Ounce	111111CM
303	Michelob	Mic Amberbock 1/2 BBL	Beer	Keg	1	Keg	1984	Ounce	111111CM
404	Shock Top	ShockT Apple 2/12/12 BTL	Beer	Case	24	Bottle	12	Ounce	111111CM
505	Aviator	AV Frostnipper 1/6 BBL	Beer	Keg	1	Keg	662	Ounce	111111CM
606	Lonerider	LR HoppyKiYay 1/2 BBL	Beer	Keg	1	Keg	1984	Ounce	111111CM

\* If a "Product Code" is included in the Invoice File, it should also be listed in the Product File. (Do not include this comment in your file)

You may view the actual spreadsheets on our website located at: <https://www.ncdor.gov/node/14819>