

EDI Technical Specifications Form Year 2017

The following pages specify our translation requirements for the 813 transaction set, Version 4010, for the North Carolina Sales and Use Tax Return. Note that some segments and data elements that may be optional in the ANSI X 12 standards are mandatory in the NC layout. This means that we require this information and it must be present in the transaction set to be a valid tax return. If required segments or required information within segments are missing, the 813 record will be rejected. Even if you are not an expert on EDI standards, you should be able to set up your software so that it can create an acceptable 813 transaction set by following the specifications on the next few pages. However, it is strongly recommended that you have some general familiarity with EDI and X12.

To learn more regarding the ANSI X12 standards, please contact:

Data Interchange Standards Association

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Alexandria, VA 22314-2852
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Transaction Set Overview

The following diagram shows the 813 transaction set, and the segments required for our program.

HEADER PORTION OF TRANSACTION SET:

ISA Interchange Control Header
GS Functional Group Header
ST Transaction Set Header
BTI Beginning Tax Information

DETAIL PORTION OF TRANSACTION SET:

TFS Tax Form (one for each filing period)
N1 Name
N2 Additional Name Information (if needed)
DTM Date Time Reference (period beginning date)
DTM Date Time Reference (period ending date)
FGS Form Group (for either an E500 or E-536 document)
TIA Tax Information and Amount
“
“
“
“
TIA “
“
“

TRAILER PORTION OF TRANSACTION SET:

SE Transaction Set Trailer
GE Functional Group Trailer
IEA Interchange Control Trailer

NOTES:

1. There are two “loops” within the detail portion of the transaction set.
 - a. The outer loop, called the “TFS loop” carries the tax return information for a specific sales tax account for a specific filing period. If a return is submitted for just one period, then the 813 will have only one TFS loop. If a return is being submitted for multiple periods, then the 813 will have one TFS loop for each filing period.
 - b. The inner loop, called the “FGS loop” carries tax information associated with specific North Carolina sales tax documents (i.e., E-500 or E-536). You must **always** include one, and only one, FGS loop labeled “E500” in each TFS loop when you are transmitting sales and use tax return information. All taxpayers are required to file a county breakdown form (E-536), each TFS loop must include one FGS loop, labeled “E536” for each county in which the 2% county tax was collected and for each of the counties subject to the 2.25% county tax rate.
 - c. All loops must end with a back slash (/).
2. All segments are required, unless designated otherwise.

NOTES:

1. All dollar amounts must be dollars and cents.
2. The tilde (~) is used to separate data elements within a segment. Whenever there is an unused data element within a segment, you must insert an additional tilde to indicate the unused data element.

When programming the EDI format for the E-500 (Sales and Use Tax Return) accompanied by the E-536 (Schedule of County Sales and Use Tax), we require that the following conditions be met:

1. Line 4 - General State Rate: Effective July 1, 2011, the State levies a 4.75% general rate of tax on the sales price of taxable tangible personal property, services, or digital property that is sold at retail and is not subject to a reduced rate of tax.

Items subject to the general State rate are also subject to the applicable local sales and use tax rate. See instructions for Lines 9 through 12 for more information.

2. Line 6 – Effective for filing periods January 1, 2014 and forward, E-500 line 6 - Modular Homes rate changes from 2.5% to 4.75%.
3. Line 7 – Effective for filing periods January 1, 2014 and forward, E-500 line 7 - Manufactured Homes rate changes from 2.0% to 4.75%.
4. Line 8 - The 2% Food Tax on the E-536 should equal line 8 on the E-500. Use a county of 101 if supplying this value.
5. Line 9 - The 2% County Rate Tax column on the E-536, effective 4/1/2013 applies to 75 counties, should equal line 9 on the E-500.
6. Line 10 - The 2.25% County Tax Rate; Rate = .0225, line 10, valid for the following 31 counties:

Effective October 1, 2016, the following counties: Cherokee (020) and Jackson (050) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective April 1, 2015, the following counties: Anson (004) and Ashe (005) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective October 1, 2014, the following county: Davidson (029) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective April 1, 2014, the following county: Harnett County (043) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective April 1, 2013, the following counties: Edgecombe (33) and Greene (40) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective April 1, 2012, the following counties: Buncombe (11), Durham (32), Montgomery (62), Orange (68) levied an additional 0.25% tax resulting in the 2.25%

county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective January 1, 2012, the following county: Halifax (42) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective October 1, 2011, the following counties: Cabarrus (13) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective January 1, 2011, the following counties: Duplin (31), Robeson (78) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective October 1, 2010, the following counties: New Hanover (65), Onslow (67) and Wilkes (97) levied an additional 0.25% tax resulting in the 2.25% county rate.

Effective July 1, 2010, the following counties: Hertford (46), Lee (53), Randolph (76) and Rowan (80) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective October 1, 2008, the following counties: Cumberland (26) and Haywood (44) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Effective April 1, 2008, the following counties: Alexander (02), Catawba (18), Martin (58), Pitt (74), Sampson (82) and Surry (86) levied an additional 0.25% tax resulting in the 2.25% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.25% tax.

Items subject to the general State rate (Line 4) are also subject to the 2.25% local sales and use tax rate if sold or delivered into the above listed counties.

7. The sum of the E-536 2.25% County Tax should equal line 10 on the E-500.

8. Line 11 -Transit County Rate 0.5%: Items subject to the general State rate (Line 4) are also subject to the 0.5% Transit County sales and use tax rate if the item is sold or delivered in Mecklenburg County.

Effective April 1, 2017, the following county: **Wake (92)** levied an additional 0.5% Transit County sales and use tax resulting in the 0.5% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.5% tax.

Effective April 1, 2013, the following counties: Durham (32) and Orange (68) levied an additional 0.5% Transit County sales and use tax resulting in the 0.5% county rate. The Department will notify taxpayers if any additional counties levy the additional 0.5% tax.

9. Line 12 -Transit County Rate 0.25%: Items subject to the general State rate (Line 4) are also subject to the 0.25% Transit County sales and use tax rate if the item is sold or delivered in a county which levies the tax. Ninety-two counties are authorized to levy the 0.25% Transit local rate, but have not levied the tax. Therefore, until notified, Line 12 will be blocked for any entry of “Receipts” or “Purchases for Use.”

10. Line 13 - Total State and County Tax: The total State and county tax has been automatically calculated by adding the tax from Lines 4 through 12.

11. Line 18 - Less Prepayment for This Period (*This line is for use by taxpayers remitting \$20,000 or more in tax per month who have made a prior prepayment for this period.*): Enter the total amount of any electronic payment made for this period prior to filing this return.

12. Line 19 - * Prepayment for Next Period: Taxpayers who are consistently liable for at least \$20,000 a month in State and local sales and use taxes must make a monthly prepayment of the next month’s tax liability. The prepayment is due when the monthly return is due. The prepayment must equal at least 65% of any of the following:

- (1) the amount of tax due for the current month,
- (2) the amount of tax due for the same month in the preceding year, or
- (3) the average monthly amount of tax due in the preceding calendar year.

Penalties or interest will not be due on an underpayment of a prepayment if one of these three calculation methods is used.

Enter the amount of payment to be applied to the next monthly period.

**Beginning with the monthly return for October 2011.*

Transaction Set Detail

The charts on the following pages show each required data element for each segment. The following information is given for each data element:

- **Identification** (segment name + 01, 02 ...)
- **Reference number** in the X12 Standards
- **Element name**
- **Attributes**
 - **Data type**
 - AN alphanumeric
 - ID code value
 - DT date in CCYYMMDD format (except ISA09)
 - TM time in HHMM format
 - R numeric including minus sign and/or decimal point
 - N0 whole number
 - **Requirement**
 - M - Mandatory
 - O - Optional
 - X- Conditional
 - **Minimum length**
 - **Maximum length**
 - Element value required and/or comments
- **Value/Description**

SALES TAX EDI MAPPING – FORM YEAR 2017

Mapping effective 4/1/17 to E-500 (10-14)

**HEADER PORTION OF TRANSACTION SET
INTERCHANGE CONTROL HEADER SEGMENT – required**

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--|------------|---|----|----|--|
| ISA01 | I01 | Authorization Information Qualifier | ID | M | 2 | 2 | “00” = No authorization information present |
| ISA02 | I02 | Authorization Info. | AN | M | 10 | 10 | “bbbbbbbbbb” = where “b” represents a blank character. |
| ISA03 | I03 | Security Information Qualifier | ID | M | 2 | 2 | “00” = No security data |
| ISA04 | I04 | Security Information | AN | M | 10 | 10 | “bbbbbbbbbb” = where “b” represents a blank character |
| ISA05 | I05 | Interchange ID Qualifier | ID | M | 2 | 2 | “39” = FID follows |
| ISA06 | I06 | Interchange Sender ID | AN | M | 9 | 9 | Your 9-digit FID number. |
| ISA07 | I05 | Interchange ID Qualifier | ID | M | 2 | 2 | “ZZ” = Mutually defined identifier follows |
| ISA08 | I07 | Interchange Receiver ID | AN | M | 9 | 9 | NCDOR identification code = “NCDORSELF” |
| ISA09 | I08 | Interchange Date | DT | M | 6 | 6 | Interchange creation date in “YYMMDD” format |
| ISA10 | I09 | Interchange Time | TM | M | 4 | 4 | Interchange creation time in “HHMM” format |
| ISA11 | I10 | Interchange Control Standards Identifier | ID | M | 1 | 1 | “U” = USA Standards |
| ISA12 | I11 | Interchange Control Version Number | ID | M | 5 | 5 | “00401” = Version number |
| ISA13 | I12 | Interchange Control Number | NO | M | 9 | 9 | Interchange Control Number that you assign |
| ISA14 | I13 | Acknowledgment Requested | ID | M | 1 | 1 | “0” = no 997 acknowledgment requested |
| ISA15 | I14 | Test Indicator | ID | M | 1 | 1 | “T” = Test transmission “P” = Production transmission |
| ISA16 | I15 | Component Element Separator | AN | M | 1 | 1 | “:” |

FUNCTIONAL GROUP HEADER SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|------|-----|--|------------|---|---|---|---|
| | | | | | | | |
| GS01 | 479 | Functional Identifier Code | ID | M | 2 | 2 | "TF" = Tax filing |
| GS02 | 142 | Application Sender's Code | AN | M | 9 | 9 | Your 9-digit FID number. |
| GS03 | 124 | Application Receiver's Code | AN | M | 9 | 9 | NCDOR identification code = "NCDORSELF" |
| GS04 | 373 | Date | DT | M | 8 | 8 | Functional Group creation date in "CCYYMMDD" format |
| GS05 | 337 | Time | TM | M | 4 | 4 | Functional Group creation time in "HHMM" format |
| GS06 | 28 | Group Control Number | N0 | M | 9 | 9 | Functional Group control number that you assign |
| GS07 | 455 | Responsible Agency Code | ID | M | 1 | 1 | "X" = X12 standards |
| GS08 | 480 | Version/Release/Industry Identifier Code | AN | M | 6 | 6 | "004010" = Standards Version/Release |

TRANSACTION SET HEADER SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|------|-----|----------------------|------------|---|---|---|----------------------|
| | | | | | | | |
| ST01 | 143 | Tran Set Identifier | ID | M | 3 | 3 | "813" |
| ST02 | 329 | Tran Set Control Num | AN | M | 9 | 9 | Determined by Sender |

BEGINNING TAX INFORMATION SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|---------------------|------------|---|---|---|--|
| | | | | | | | |
| BTI01 | 128 | Ref Num Qualifier | ID | M | 2 | 2 | "T6" = Tax Filing |
| BTI02 | 127 | Reference Number | AN | M | 3 | 3 | "800" = Regular Sales |
| BTI03 | 66 | ID Code Qualifier | ID | M | 2 | 2 | "47" = Tax Authority |
| BTI04 | 67 | Identification Code | AN | M | 2 | 2 | "NC" |
| BTI05 | 373 | Date | DT | O | 8 | 8 | Transaction Set Creation Date in CCYYMMDD format |

| | | | | | | | |
|-------|-----|---------------------|----|---|---|----|--|
| BTI06 | 818 | Name Control ID | AN | O | 4 | 4 | Not Used |
| BTI07 | 66 | ID Code Qualifier | ID | M | 2 | 2 | "24" = EIN/FID "34" = SSN |
| BTI08 | 67 | Identification Code | AN | M | 9 | 9 | Transmitter EIN/FID/SSN |
| BTI09 | 66 | ID Code Qualifier | ID | M | 2 | 2 | "24" = EIN/FID "34" = SSN |
| BTI10 | 67 | Identification Code | AN | M | 9 | 9 | Taxpayer EIN/FID, or taxpayer SSN when taxpayer has no FID |
| BTI11 | 66 | ID Code Qualifier | ID | O | 2 | 2 | "SV" = Service Provider Number |
| BTI12 | 67 | Identification Code | AN | O | 2 | 15 | Software Provider Code assigned by NCDOR |

DETAIL PORTION OF TRANSACTION SET

TAX FORM SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|----------------------------|------------|---|---|---|--|
| TFS01 | 128 | Ref Num Qualifier | ID | M | 2 | 2 | "T2" = Tax Form |
| TFS02 | 127 | Reference Number | AN | M | 3 | 3 | "800" = Regular Sales |
| TFS03 | 128 | Reference Number Qualifier | ID | M | 2 | 2 | "11" = Account Number |
| TFS04 | 127 | Reference Number | AN | M | 9 | 9 | Sales Tax Account Number – assigned by NCDOR |

NAME SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|------|-----|------------------------|------------|---|---|----|--|
| N101 | 98 | Entity Identifier Code | ID | M | 2 | 2 | "A9" = Sales location |
| N102 | 93 | Name | AN | M | 1 | 60 | Business Legal Name of Taxpayer at that location |

ADDITIONAL NAME INFORMATION SEGMENT – optional

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|----|-----|--------------|------------|--|--|--|-------------------|
|----|-----|--------------|------------|--|--|--|-------------------|

| | | | | | | | |
|------|----|------|----|---|---|----|---|
| N201 | 93 | Name | AN | O | 1 | 10 | Business Legal Name of Taxpayer at that location, continued |
|------|----|------|----|---|---|----|---|

DATE/TIME REFERENCE SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|---------------------|------------|---|---|---|--------------------------------------|
| DTM01 | 374 | Date/Time Qualifier | ID | M | 3 | 3 | “194” = Period End |
| DTM02 | 373 | Date | DT | M | 8 | 8 | Period End Date in “CCYYMMDD” format |

FORM GROUP SEGMENT – one required per TFS loop

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|------------------------------------|------------|---|---|---|-----------------------------------|
| FGS01 | 350 | Assigned Identification | ID | M | 4 | 4 | “E500” = Regular Sales Tax Return |
| FGS02 | 128 | Reference Identification Qualifier | ID | M | 2 | 2 | “V0” = Version |
| FGS03 | 127 | Reference Identification | AN | M | 5 | 5 | “01-14” = E-500 Version |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4095” = Excess Collections |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Excess Collections Amount (Positive Amounts Only) |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4089” = Penalty Due |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Penalty – State and County (Positive Amounts Only) |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|---|-----------------------|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4090” = Interest Due |

| | | | | | | | |
|-------|-----|-----------------|---|---|---|----|---|
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Interest – State and County (Positive Amounts Only) |
|-------|-----|-----------------|---|---|---|----|---|

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4076” = Prepaid Sales Tax Amount |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Prepayments (Positive Amounts Only) |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4111” = Estimated Prepayment |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Prepayments for next period (Positive Amounts Only) Effective 11/1/07 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4096” = Credit Amount |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Credits (Positive Amounts Only) |

MESSAGE TEXT SEGMENT – required, if 4096 (Credit Amount) TIA Segment value exists

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|------------------------|------------|---|---|-----|---|
| MSG01 | 933 | Free-Form Message Text | AN | M | 1 | 255 | Explanation of credits associated with applied Credit Amount. |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--------------------------|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4011” = Gross Receipts |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Gross Receipts |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|----------------------------|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4113" = Sales for Resale |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Sales for Resale |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4229" = Total Nontaxable Receipts |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Exempt from State Tax |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4222" = Purchases for Use |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Purchases for Use Subject to 4.75% State Tax Effective 7/1/11 |
| TIA06 | 954 | Percent | R | M | 4 | 5 | State Tax Rate; Rate = .0475 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4222" = Purchases for Use |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Purchases for Use Subject to 3% State Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | State Tax Rate; Rate = .030 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|----|-----|--------------|------------|--|--|--|-------------------|
|----|-----|--------------|------------|--|--|--|-------------------|

| | | | | | | | |
|-------|-----|--------------------|----|---|---|----|--|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4222" = Purchases for Use |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Purchases for Use for Modular Homes Subject to State Tax. |
| TIA06 | 954 | Percent | R | M | 4 | 4 | State Tax Rate for Modular Homes; Rate = .025 through 12/31/13. Effective 1/1/14, rate is .0475. |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4222" = Purchases for Use |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Purchases for Use for Manufactured Homes Subject to State Tax. |
| TIA06 | 954 | Percent | R | M | 4 | 4 | State Tax Rate for Manufactured Homes; Rate=.020 through 12/31/13. Effective 1/1/14, rate is .0475. |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4234" = Purchases for Use Subject to Food Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount Purchases for Use Subject to 2% Food Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | Food Tax Rate; Rate = .020 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4207" = Purchases for Use Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount Purchases for Use Subject to 2% County Tax |

| | | | | | | | |
|-------|-----|---------|---|---|---|---|---|
| TIA06 | 954 | Percent | R | M | 4 | 4 | County Tax Rate; Rate = .020 Effective 10/1/09, rate is valid for all counties |
|-------|-----|---------|---|---|---|---|---|

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4207” = Purchases for Use Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount Purchases for Use Subject to 2.25% County Tax |
| TIA06 | 954 | Percent | R | M | 4 | 5 | County Tax Rate; Rate = .0225 Effective 10/1/16, rate is valid for the following counties only: Alexander (02), Anson (04), Ashe (05), Buncombe (11), Cabarrus (13), Catawba (18), Cherokee (20), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Lee (53), Martin (58), Montgomery (62), New Hanover (65), Onslow (67), Orange (68), Pitt (74), Randolph (76), Robeson (78), Rowan (80), Sampson (82), Surry (86) and Wilkes (97). |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | “4207” = Purchases for Use Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount Purchases for Use Subject to .5% Additional County Tax. Effective 4/1/17 , rate is valid for the following counties only: |

| | | | | | | | |
|-------|-----|---------|---|---|---|---|--|
| | | | | | | | Durham (32), Mecklenburg (60), Orange (68), and Wake (92). |
| TIA06 | 954 | Percent | R | M | 4 | 4 | Additional County Tax Rate; Rate = .005 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4207" = Purchases for Use Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount Purchases for Use Subject to 0.25% Additional County Tax. Currently, not available to any of the counties. |
| TIA06 | 954 | Percent | R | M | 4 | 5 | Additional County Tax Rate; Rate = .0025 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4014" = Amount Subject to State Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to 4.75% State Tax |
| TIA06 | 954 | Percent | R | M | 4 | 5 | State Tax Rate; = .0475 Effective 7/1/2011 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4014" = Amount Subject to State Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to 3% State Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | State Tax Rate; Rate = .030 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|---|--------------------------------------|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4014" = Amount Subject to State Tax |

| | | | | | | | |
|-------|-----|-----------------|---|---|---|----|--|
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts for Modular Homes Subject to State Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | State Tax Rate for Modular Homes; Rate = .025 through 12/31/13. Effective 1/1/14, rate is .0475. |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4014" = Amount Subject to State Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts for Manufactured Homes Subject to State Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | State Tax Rate for Manufactured Homes; Rate = .020 through 12/31/13. Effective 1/1/14, rate is .0475. |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4214" = Amount Subject to Food Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to 2% Food Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | Food Tax Rate; Rate = .020 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4020" = Amount Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to 2% County Tax |
| TIA06 | 954 | Percent | R | M | 4 | 4 | County Tax Rate; Rate = .020 Effective 10/1/09, rate is valid for all counties |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--|
| | | | | | | | |
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4020" = Amount Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to 2.25% County Tax |
| TIA06 | 954 | Percent | R | M | 4 | 5 | County Tax Rate; Rate = .0225 Effective 10/1/16, rate is valid for the following counties only: Alexander (02), Anson (04), Ashe (05), Buncombe (11), Cabarrus (013), Catawba (18), Cherokee (20), Cumberland, Davidson (29), (26), Duplin (31), Durham (32), Edgecombe (33), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Lee (53), Martin (58), Montgomery (62), New Hanover (65), Onslow (67), Orange (68), Pitt (74), Randolph (76), Robeson (78), Rowan (80), Sampson (82), Surry (86) and Wilkes (97). |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| | | | | | | | |
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4020" = Amount Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to .5% Additional County Tax. Effective 4/1/17, rate is valid for the following counties only: Durham (32), Mecklenburg (60), Orange (68), and Wake (92) |
| TIA06 | 954 | Percent | R | M | 4 | 4 | Additional County Tax Rate; Rate = .005 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|----|-----|--------------|------------|--|--|--|-------------------|
|----|-----|--------------|------------|--|--|--|-------------------|

| | | | | | | | |
|-------|-----|--------------------|----|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4020" = Amount Subject to County Tax |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | Amount of Receipts Subject to 0.25% Additional County Tax. Currently, not available to any of the counties. |
| TIA06 | 954 | Percent | R | M | 4 | 5 | Additional County Tax Rate; Rate = .0025 |

FORM GROUP SEGMENT – One required for each county in which county tax was collected. Valid counties are 001-101, County 101 is used for food tax only.

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|-------------------------|------------|---|---|---|--|
| FGS01 | 350 | Assigned Identification | AN | M | 4 | 4 | "E536" |
| FGS02 | 128 | Ref Num Qualifier | ID | M | 4 | 4 | "CNTY" = County Location Code |
| FGS03 | 127 | Reference Number | AN | M | 3 | 3 | Three- Digit code for this county from table in appendix |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero for this county

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4033" = Total County Sales and/or Use Tax Due |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | 2% county tax amount collected in specified county |
| TIA06 | 954 | Percent | R | M | 4 | 4 | County Tax Rate; Rate = .020 Effective 10/1/09, rate is valid for all counties |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero for this county

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|---|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4033" = Total County Sales and/or Use Tax Due |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | 2.25% county tax amount collected in specified county |
| TIA06 | 954 | Percent | R | M | 4 | 5 | County Tax Rate; Rate = .0225 Effective 10/1/16, rate is |

| | | | | | | | |
|--|--|--|--|--|--|--|---|
| | | | | | | | valid for the following counties only: Alexander (02), Anson (04), Ashe (05), Buncombe (11), Cabarrus (013), Catawba (18), Cherokee (20), Cumberland, Davidson (29), (26), Duplin (31), Durham (32), Edgecombe (33), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Lee (53), Martin (58), Montgomery (62), New Hanover (65), Onslow (67), Orange (68), Pitt (74), Randolph (76), Robeson (78), Rowan (80), Sampson (82), Surry (86) and Wilkes (97) |
|--|--|--|--|--|--|--|---|

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero for this county

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4032" = Total Mass Transit Sales and/or Use Tax Due |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | .5% public transit tax amount collected in specified county. Effective 4/1/17, rate is valid for the following counties only: Durham (32), Mecklenburg (60), Orange (68), and Wake (92). |
| TIA06 | 954 | Percent | R | M | 4 | 4 | County Tax Rate; Rate = .005 |

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero and county=101

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------|------------|---|---|----|--|
| TIA01 | 817 | Tax Info ID Number | AN | M | 4 | 4 | "4220" = Total Food Sales and/or Use Tax Due |
| TIA02 | 782 | Monetary Amount | R | M | 3 | 12 | 2.0% food tax amount (NOTE: Use a county of 101 if supplying this value) |
| TIA06 | 954 | Percent | R | M | 4 | 4 | Food Tax Rate; Rate = .020 |

TRANSACTION SET TRAILER SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|------|-----|----------------------------|------------|---|---|----|--|
| SE01 | 96 | Number of Included Segment | N0 | M | 1 | 10 | Segment Count including ST and SE Segments |
| SE02 | 329 | Trans Set Control Num | AN | M | 9 | 9 | Must Equal ST02 |

FUNCTIONAL GROUP TRAILER SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|------|-----|-------------------------------------|------------|---|---|---|--|
| GE01 | 97 | Number of Transaction Sets Included | N0 | M | 1 | 6 | Number of transaction sets included in this transmission |
| GE02 | 28 | Group Control Number | N0 | M | 9 | 9 | Must equal GS06 |

INTERCHANGE TRAILER SEGMENT – required

| ID | REF | ELEMENT NAME | ATTRIBUTES | | | | VALUE/DESCRIPTION |
|-------|-----|--------------------------------------|------------|---|---|---|---|
| IEA01 | 116 | Number of Included Functional Groups | N0 | M | 1 | 5 | Number of functional groups included in this transmission |
| IEA02 | 112 | Interchange Control Number | N0 | M | 9 | 9 | Must equal ISA13 |

APPENDIX

County Codes

| | | |
|------------|--------------------------|---------|
| <u>001</u> | <u>Alamance County</u> | 0001000 |
| <u>002</u> | <u>Alexander County</u> | 0002000 |
| <u>003</u> | <u>Alleghany County</u> | 0003000 |
| <u>004</u> | <u>Anson County</u> | 0004000 |
| <u>005</u> | <u>Ashe County</u> | 0005000 |
| <u>006</u> | <u>Avery County</u> | 0006000 |
| <u>007</u> | <u>Beaufort County</u> | 0007000 |
| <u>008</u> | <u>Bertie County</u> | 0008000 |
| <u>009</u> | <u>Bladen County</u> | 0009000 |
| <u>010</u> | <u>Brunswick County</u> | 0010000 |
| <u>011</u> | <u>Buncombe County</u> | 0011000 |
| <u>012</u> | <u>Burke County</u> | 0012000 |
| <u>013</u> | <u>Cabarrus County</u> | 0013000 |
| <u>014</u> | <u>Caldwell County</u> | 0014000 |
| <u>015</u> | <u>Camden County</u> | 0015000 |
| <u>016</u> | <u>Carteret County</u> | 0016000 |
| <u>017</u> | <u>Caswell County</u> | 0017000 |
| <u>018</u> | <u>Catawba County</u> | 0018000 |
| <u>019</u> | <u>Chatham County</u> | 0019000 |
| <u>020</u> | <u>Cherokee County</u> | 0020000 |
| <u>021</u> | <u>Chowan County</u> | 0021000 |
| <u>022</u> | <u>Clay County</u> | 0022000 |
| <u>023</u> | <u>Cleveland County</u> | 0023000 |
| <u>024</u> | <u>Columbus County</u> | 0024000 |
| <u>025</u> | <u>Craven County</u> | 0025000 |
| <u>026</u> | <u>Cumberland County</u> | 0026000 |
| <u>027</u> | <u>Currituck County</u> | 0027000 |
| <u>028</u> | <u>Dare County</u> | 0028000 |
| <u>029</u> | <u>Davidson County</u> | 0029000 |
| <u>030</u> | <u>Davie County</u> | 0030000 |
| <u>031</u> | <u>Duplin County</u> | 0031000 |
| <u>032</u> | <u>Durham County</u> | 0032000 |

| | | |
|------------|---------------------------|---------|
| <u>033</u> | <u>Edgecombe County</u> | 0033000 |
| <u>034</u> | <u>Forsyth County</u> | 0034000 |
| <u>035</u> | <u>Franklin County</u> | 0035000 |
| <u>036</u> | <u>Gaston County</u> | 0036000 |
| <u>037</u> | <u>Gates County</u> | 0037000 |
| <u>038</u> | <u>Graham County</u> | 0038000 |
| <u>039</u> | <u>Granville County</u> | 0039000 |
| <u>040</u> | <u>Greene County</u> | 0040000 |
| <u>041</u> | <u>Guilford County</u> | 0041000 |
| <u>042</u> | <u>Halifax County</u> | 0042000 |
| <u>043</u> | <u>Harnett County</u> | 0043000 |
| <u>044</u> | <u>Haywood County</u> | 0044000 |
| <u>045</u> | <u>Henderson County</u> | 0045000 |
| <u>046</u> | <u>Hertford County</u> | 0046000 |
| <u>047</u> | <u>Hoke County</u> | 0047000 |
| <u>048</u> | <u>Hyde County</u> | 0048000 |
| <u>049</u> | <u>Iredell County</u> | 0049000 |
| <u>050</u> | <u>Jackson County</u> | 0050000 |
| <u>051</u> | <u>Johnston County</u> | 0051000 |
| <u>052</u> | <u>Jones County</u> | 0052000 |
| <u>053</u> | <u>Lee County</u> | 0053000 |
| <u>054</u> | <u>Lenoir County</u> | 0054000 |
| <u>055</u> | <u>Lincoln County</u> | 0055000 |
| <u>056</u> | <u>Macon County</u> | 0056000 |
| <u>057</u> | <u>Madison County</u> | 0057000 |
| <u>058</u> | <u>Martin County</u> | 0058000 |
| <u>059</u> | <u>McDowell County</u> | 0059000 |
| <u>060</u> | <u>Mecklenburg County</u> | 0060000 |
| <u>061</u> | <u>Mitchell County</u> | 0061000 |
| <u>062</u> | <u>Montgomery County</u> | 0062000 |
| <u>063</u> | <u>Moore County</u> | 0063000 |
| <u>064</u> | <u>Nash County</u> | 0064000 |
| <u>065</u> | <u>New Hanover County</u> | 0065000 |
| <u>066</u> | <u>Northampton County</u> | 0066000 |

| | |
|--------------------------------|---------|
| <u>067</u> Onslow County | 0067000 |
| <u>068</u> Orange County | 0068000 |
| <u>069</u> Pamlico County | 0069000 |
| <u>070</u> Pasquotank County | 0070000 |
| <u>071</u> Pender County | 0071000 |
| <u>072</u> Perquimans County | 0072000 |
| <u>073</u> Person County | 0073000 |
| <u>074</u> Pitt County | 0074000 |
| <u>075</u> Polk County | 0075000 |
| <u>076</u> Randolph County | 0076000 |
| <u>077</u> Richmond County | 0077000 |
| <u>078</u> Robeson County | 0078000 |
| <u>079</u> Rockingham County | 0079000 |
| <u>080</u> Rowan County | 0080000 |
| <u>081</u> Rutherford County | 0081000 |
| <u>082</u> Sampson County | 0082000 |
| <u>083</u> Scotland County | 0083000 |
| <u>084</u> Stanly County | 0084000 |
| <u>085</u> Stokes County | 0085000 |
| <u>086</u> Surry County | 0086000 |
| <u>087</u> Swain County | 0087000 |
| <u>088</u> Transylvania County | 0088000 |
| <u>089</u> Tyrrell County | 0089000 |
| <u>090</u> Union County | 0090000 |
| <u>091</u> Vance County | 0091000 |
| <u>092</u> Wake County | 0092000 |
| <u>093</u> Warren County | 0093000 |
| <u>094</u> Washington County | 0094000 |
| <u>095</u> Watauga County | 0095000 |
| <u>096</u> Wayne County | 0096000 |
| <u>097</u> Wilkes County | 0097000 |
| <u>098</u> Wilson County | 0098000 |
| <u>099</u> Yadkin County | 0099000 |
| <u>100</u> Yancey County | 0100000 |