EDI Technical Specifications
Form Year 2019

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
Suite 200
1800 Diagonal Road
Alexandria, VA 22314-2852
(703) 548-7005

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 most 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 April 1, 2019, the following counties: Graham (038), Moore (063), Stanly (084) and Swain (087) 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, 2018, the following counties: Clay (022), Gaston (036), Jones (052), Lincoln (055), Pasquotank (070), Rockingham (079), and Rutherford (081) 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, 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 2019

Mapping effective 4/1/19 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	N0	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

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

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
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 4/1/19, rate is valid for the following counties only: Alexander (02), Anson (04), Ashe (05), Buncombe (11), Cabarrus (13), Catawba (18), Cherokee (20), Clay (22), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Gaston (36), Graham (38), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Martin (58), Montgomery (62), Moore (63), New Hanover (65), Onslow (67), Orange (68), Pasquotank (70), Pitt (74), Randolph (76), Robeson (78), Rockingham (79), Rowan (80), Rutherford (81), Sampson (82), Stanly (84), Surry (86), Swain (87) 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 4/1/19, rate is valid for the following counties only: Alexander (02), Anson (04), Ashe (05), Buncombe (11), Cabarrus (13), Catawba (18), Cherokee (20), Clay (22), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Gaston (36), Graham (38), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Martin (58), Montgomery (62), Moore (63), New Hanover (65), Onslow (67), Orange (68), Pasquotank (70), Pitt (74), Randolph (76), Robeson (78), Rockingham (79), Rowan (80), Rutherford (81), Sampson (82), Stanly (84), Surry (86), Swain (87) 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

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
							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 4/1/19, rate is valid for the following counties only: Alexander (02), Anson (04), Ashe (05), Buncombe (11), Cabarrus (13), Catawba (18), Cherokee (20), Clay (22), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Gaston (36), Graham (38), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Martin (58), Montgomery (62), Moore (63), New Hanover (65), Onslow (67), Orange (68), Pasquotank (70), Pitt (74), Randolph (76), Robeson (78), Rockingham (79), Rowan (80), Rutherford (81), Sampson (82), Stanly (84), Surry (86), Swain (87) 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	I16	Number of Included Functional Groups	N0	M	1	5	Number of functional groups included in this transmission
IEA02	I12	Interchange Control Number	N0	M	9	9	Must equal ISA13

APPENDIX

County Codes

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

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

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

Current Date 2/7/2019