

## **EDI Technical Specifications Form Year 2022**

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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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  
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. “  
. “  
. “  
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 47 counties:

**Effective October 1, 2022**, the following county: Alleghany (003) 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, 2020**, the following counties: Chatham (019), Madison (057) 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, 2020**, the following counties: Bertie (008), Forsyth (034) 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.

**\*For counties with rate change announcements prior to tax year 2020, please see Appendix.**

## 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 2022**

**Mapping effective 10/1/22 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
			ID	M	2	2	
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
			ID	M	3	3	
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
			ID	M	2	2	
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
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N201	93	Name	AN	O	1	10	Business Legal Name of Taxpayer at that location, continued
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**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)
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**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 10/1/22, rate is valid for the following counties only: Alexander (02), Alleghany (03), 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), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Martin (58), Montgomery (62), New Hanover (65), Onslow (67), Orange (68), Pasquotank (70), Pitt (74), Randolph (76), Robeson (78), Rockingham (79), Rowan (80), Rutherford (81), 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 10/1/22, rate is valid for the following counties only: Alexander (02), Alleghany (03), Anson (04), Ashe (05), Buncombe (11), Cabarrus (013), Catawba (18), Cherokee (20), Clay (22), Cumberland, Davidson (29), (26), Duplin (31), Durham (32), Edgecombe (33), Gaston (36), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Martin (58), Montgomery (62), New Hanover (65), Onslow (67), Orange (68), Pasquotank (70), Pitt (74), Randolph (76), Robeson (78), Rockingham (79), Rowan (80), Rutherford (81), 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 10/1/22, rate is valid for the following counties only: Alexander (02), Alleghany (03), Anson (04), Ashe (05), Buncombe (11), Cabarrus (013), Catawba (18), Cherokee (20), Clay (22), Cumberland, Davidson (29), (26), Duplin (31), Durham (32), Edgecombe (33), Gaston (36), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Martin (58), Montgomery (62), New Hanover (65), Onslow (67), Orange (68), Pasquotank (70), Pitt (74), Randolph (76), Robeson (78), Rockingham (79), Rowan (80), Rutherford (81), 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	NO	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	NO	M	1	6	Number of transaction sets included in this transmission
GE02	28	Group Control Number	NO	M	9	9	Must equal GS06

**INTERCHANGE TRAILER SEGMENT – required**

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
IEA01	116	Number of Included Functional Groups	NO	M	1	5	Number of functional groups included in this transmission
IEA02	112	Interchange Control Number	NO	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> Edgecombe County	0033000
<u>034</u> Forsyth County	0034000
<u>035</u> Franklin County	0035000
<u>036</u> Gaston County	0036000
<u>037</u> Gates County	0037000
<u>038</u> Graham County	0038000
<u>039</u> Granville County	0039000
<u>040</u> Greene County	0040000
<u>041</u> Guilford County	0041000
<u>042</u> Halifax County	0042000
<u>043</u> Harnett County	0043000
<u>044</u> Haywood County	0044000
<u>045</u> Henderson County	0045000
<u>046</u> Hertford County	0046000
<u>047</u> Hoke County	0047000
<u>048</u> Hyde County	0048000
<u>049</u> Iredell County	0049000
<u>050</u> Jackson County	0050000
<u>051</u> Johnston County	0051000
<u>052</u> Jones County	0052000
<u>053</u> Lee County	0053000
<u>054</u> Lenoir County	0054000
<u>055</u> Lincoln County	0055000
<u>056</u> Macon County	0056000
<u>057</u> Madison County	0057000
<u>058</u> Martin County	0058000
<u>059</u> McDowell County	0059000
<u>060</u> Mecklenburg County	0060000
<u>061</u> Mitchell County	0061000
<u>062</u> Montgomery County	0062000
<u>063</u> Moore County	0063000
<u>064</u> Nash County	0064000
<u>065</u> New Hanover County	0065000
<u>066</u> Northampton County	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

## **Counties with Rate Change Announcements prior to Tax Year 2020**

**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.*