



North Carolina Department of Revenue

Roy Cooper
Governor

March 30, 2021

Ronald G. Penny
Secretary

Annual Information Reporting Requirements for North Carolina Beer and Wine Wholesalers

This notice is to inform you that your annual Information Reporting Requirement for calendar year 2020 is due **July 1, 2021**. This requirement is for alcohol vendors to provide the North Carolina Department of Revenue (NCDOR) with information related to the wholesale sales of alcohol. The purpose of the law (North Carolina G.S. 105-251.2) is to provide the NCDOR with third party information that will help identify permittee compliance with the Revenue Laws of North Carolina.

As amended, G.S. 105-251.2., the alcohol vendors subject to this requirement include:

- An ABC store in the ABC system, as defined in G.S. 18B-101.
- A wine wholesaler, as defined in G.S. 18B-1201.
- A wholesaler, as defined in G.S. 18B-1301.
- The holder of an unfortified winery permit, a fortified winery permit, a brewery permit, or a distillery permit under G.S. 18-B-1100.

Penalty Information

Data not received by July 1, 2021 or data submitted in the incorrect format may be subject to applicable penalties per NC G.S. 105-236(a) (10) (c) and 105-236(a) (10) (d)

- Failure to File the Information Reporting Requirement may be assessed a penalty of fifty dollars (\$50) per day with a maximum of one thousand dollars (\$1,000)
- Failure to File the Information Reporting Requirement in the format prescribed by the Secretary may be assessed a penalty of two hundred dollars (\$200)

Files required to be submitted

1. Beer_Wine_Submitter_Template_2020- *All Vendors*
2. Beer_Wine_Customer_Template_2020- *Submitted by vendors with 2020 wholesale sales*
3. Beer_Wine_Invoice_Template_2020- *Submitted by vendors with 2020 wholesale sales*
4. Beer_Wine_Product_Template_2020- *Submitted by vendors with 2020 wholesale sales*

Templates of all files can be found on the NCDOR website.

Files can be submitted via FTP after 5/1/2021 or Email:InfoReporting@ncdor.gov

Do I have an Information Reporting requirement if my business (A) Makes no wholesale sales (B) Sells only to a distributor or (C) Only makes wholesale sales to itself?

Yes, all alcohol vendors have an Information Reporting requirement. All vendors should complete the Beer_Wine_Submitter_Template, as found on the NCDOR website. The file should be submitted to InfoReporting@ncdor.gov include a contact name and phone number.

If it is determined that the information provided in this email is not accurate, the fine for Failure to Submit information may be applied.

Visit our website for the following information

<https://www.ncdor.gov/file-pay/guidance-information-reporting>

- File Layout Templates (4)
 1. Beer_Wine_Submitter_Template
 2. Beer_Wine_Customer_Template
 3. Beer_Wine_Invoice_Template
 4. Beer_Wine_Product_Template
- Common Errors
- How to Save File Step by Step Guide
- FAQs
- Email and File Transfer Protocol (FTP) Instructions for Submission
 1. Submission via the FTP Portal will be available no earlier than May 1, 2021

Contact InfoReporting@ncdor.gov with any questions. Please include a contact name and phone number.