

March 17, 2025

ANNUAL REQUEST FOR INFORMATION - ALCOHOL VENDOR

The Secretary of Revenue requests that you provide alcohol vendor information in accordance with G.S. 105-251.2. **You must provide this information on or before July 1, 2025.** You are subject to **penalties** if you do not timely provide the required information or do not provide the information in the required format.

You must file the report **even if you did not make sales for resale last year.**

Required Reports

The report you are required to file depends on your permit type. Find your permit type in the chart below to determine which report you are required to file.

Type of Vendor	Required Report	
	NCIR-BW, Report by Beer and Wine Wholesalers of Wholesale Sales of Alcohol	NCIR-ABC, Report by ABC Board of Wholesale Sales of Alcohol
ABC store in the ABC system		✓
Wine wholesaler	✓	
Wholesaler	✓	
Unfortified winery permit holder	✓	
Fortified winery permit holder	✓	
Brewery permit holder	✓	

If you made sales for resale during 2024, you must file all parts of the report as shown below. **If you did not make sales for resale, you are still required to file the report and check the box indicating no wholesale sales were made during the year.**

Report by Beer and Wine Wholesalers of Wholesale Sales of Alcohol, NCIR-BW		
Report Part	Made sales for resale	Did not make sales for resale
NCIR-BW Report*	Required	Required
Beer_Wine_Customer	Required	
Beer_Wine_Invoice	Required	
Beer_Wine_Product	Required	

Report by ABC Board of Wholesale Sales of Alcohol, NCIR-ABC		
Report Part	Made sales for resale	Did not make sales for resale
NCIR-ABC Report*	Required	Required
ABC_Board_Data	Required	

*Must be completed within the Information Reporting Application online.

How to File

You are required to file your report using the Information Reporting Application. The email and ShareFile filing options are no longer available. If the report is not complete or contains errors, the Secretary will not accept

the report until it is complete, and you have corrected all errors. Report templates and instructions are located at <https://www.ncdor.gov/information-reporting>.

Information Reporting Application

This service provides an easy and secure method to file your report electronically. You can test your report for errors prior to submitting and then upload the report using various formats. In addition, you will receive confirmation that your report was successfully submitted or detailed information about errors that prevent the report from being accepted. The Department strongly encourages you to test the report for errors prior to submission. Additional details about electronic filing are on the Department's website at <https://www.ncdor.gov/information-reporting>.

Penalty Information

You are subject to the following penalties if you do not timely provide the required information or do not provide the information in the required format.

G.S. 105-236(a)(10)(c) imposes a penalty of fifty dollars (\$50) per day, up to a maximum penalty of one thousand dollars (\$1,000), if you do not file the report by the due date.

G.S. 105-236(a)(10)(c) imposes a penalty of two hundred dollars (\$200) if you do not file the report in the format prescribed by the Secretary, which includes errors in the report.

Filing Requirements

You are required to file this report because you have an ABC permit that allows you to make sales for resale. The Secretary of Revenue is authorized to seek information from you about your sales for resale of alcohol every year. Under the law, you must give this information to the Secretary of Revenue in the requested format.

The alcohol vendors required to give this information 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. 18B-1100.

Additional Information

You can find additional information, including step-by-step filing instructions, at <https://www.ncdor.gov/information-reporting>. If you have additional questions, contact the Department at InfoReporting@ncdor.gov.