



March 21, 2018

UPDATES FOR ANNUAL INFORMATION REPORTING REQUIRED BY THE NORTH CAROLINA DEPARTMENT OF REVENUE

The important updates addressed in this notice include:

- Reminder of requirement for information reporting by occupational licensing boards in support of tax compliance and tax fraud prevention
- Due date for submitting information
- Method for submission of data
- File layout for submission of data

Reminder of Requirement

In 2016, G.S. 105-251.2(a) was updated to include changes to information reporting requirements which are designed to increase tax compliance and help the North Carolina Department of Revenue (NCDOR) combat tax fraud. The changes require occupational licensing boards to provide the NCDOR with information related to their licensees.

G.S. 93B-1 defines an occupational licensing board as "any board, committee, commission, or other agency in North Carolina which is established for the primary purpose of regulating the entry of persons into, and/or the conduct of persons within, a particular profession or occupation, and which is authorized to issue licenses; "occupational licensing board" does not include State agencies, staffed by full-time State employees, which as a part of their regular functions may issue licenses."

The due date for providing this information to the NCDOR is July 2, 2018 and should include licensee information for calendar year 2017.

Method for Submission of Data

You may email the file to the department at InfoReporting@ncdor.gov. Please note that this is a different email address from the one that was used last year. The file should be encrypted using WinZip (free software), which requires the user to set-up a password. The encrypted file and password should be sent to the NCDOR in separate emails. Please include your board name, current date, and email number (see below) in the title of both emails. Please follow these instructions for emailing the information:

First Email

1. Add the .txt file or Excel file into WinZip. Encrypt the WinZip file by making it password-protected.
2. Change the extension of the file from “.zip” to “.zzz”. This will allow the North Carolina Department of Revenue to accept the attachment in the email.
3. Attach the file to an email, title the email as “<Your Board’s Name> <Current Date> Email 1” and send it to InfoReporting@ncdor.gov.

Second Email

1. Create a second email and include the WinZip password (from above) in the body of the email.
2. Title the email as “<Your Board’s Name><Current Date> Email 2” and send it to InfoReporting@ncdor.gov.

The Department’s webpage (<https://www.ncdor.gov/documents/updates-annual-information-reporting-required-ncdor>) has been updated with the above information and will continue to be the primary method of providing additional information regarding this reporting requirement.

File Layout for Submission of Data

Occupational licensing boards should remit this information to the NCDOR using the file layout documented below.

- File Layout: This layout consists of one file containing the following fields for all licenses.
- Format: The file should be one of the following formats:
 - Tab-delimited, “.txt” file type
 - Comma-delimited, “.csv” file type
 - Excel (“.xls”, or “.xlsx”) file type
- File Name: The file name should be “License-2017-Your_Board_Name-Current Date.txt” (or .csv or .xls or .xlsx).
 - “Current Date” should be formatted as YYYYMMDD.
 - Please use underscores as necessary to eliminate spaces and avoid commas and other punctuation in your file names. The period before the txt or csv file extension is acceptable.
 - Please replace any ampersands (&) with ‘and’ and any pound signs (#) with ‘no’.
 - If your board is named ‘XYZ Masonry, Plumbing & Electrical Board’ and you are sending a text file on 5/10/2018, then your file should be named:
 - License-2017-XYZ_Masonry_Plumbing_and_Electrical_Board-20180510.txt
- A sample of the expected content of the License file can be found on the NCDOR website at <https://www.ncdor.gov/node/16279>
 - When looking at the example, please include only the content from the green ‘Sample License File’ tab. The first line of the file should contain the column names and your data should begin on the second line.
 - There should be one row per TIN.

- Please do not include any additional header or contact information in your file.
- We realize that all fields may not be relevant for your business type (e.g. “LicSubCat” or “SecPrac”) and would therefore not be required.

Occupational Licensing Boards File Layout

Field	Field Description / Comments	Format
Board	Name of Licensing Board	Text
BoardTIN	Tax Identification Number of Licensing Board - Federal Identification Number (FID), Federal Employer Identification Number (FEIN), Employer Identification Number (EIN)	Text
TIN	Taxpayer Identification Number of Licensee (Social Security Number for individuals)	Text - 9 digits, no hyphens
Last	Last Name of Licensee	Text
First	First Name of Licensee	Text
Middle	Middle Name or Initial of Licensee	Text
Suffix	Name Suffix of Licensee, if applicable; e.g. Jr., III, etc.	Text
BirthDate	Birth Date of Licensee	Text – YYYYMMDD
Employer	Licensee Employer or Firm Name, if applicable	Text
EmpCat	Employer Category: Two options include "Public" (Government) or "Private"	Text
LicType	Description of Primary License Type (as printed on license); e.g. General Contractor, Attorney, Architect, etc.	Text
LicSubCat	License/Endorsement Subcategory, if applicable; e.g. Full, Restricted, Unrestricted, Limited, Unlimited, etc.	Text
LicNo	License Number, Appearing on License; or Board Identification/Account Number	Text
LicIssueDate	License Issue Date	Text - YYYYMMDD
LicExpDate	License Expiration Date	Text - YYYYMMDD

LicStat	License/Certification Status; e.g. Active, Inactive, Suspended, Certified, etc.	Text
PrimPrac	Primary Area of Practice/Qualification, if applicable; e.g. Internal Medicine, Residential Construction	Text
SecPrac	Secondary Area(s) of Practice/Qualification, if applicable; e.g. Cardiology, Pulmonary Disease, Commercial Construction	Text
BusPhone	Business Telephone Number of Licensee	Text - 10 digits, no hyphens
Email	Email of Licensee	Text
Add1	Address 1	Text
Add2	Address 2	Text
Add3	Address 3	Text
City	City	Text
St	State	Text - 2 characters
Zip	Zip Code	Text - 5 or 9 digits. No hyphen.
County	County Name (do not include the word "County")	Text
DisAct	Current Disciplinary Action - Two options include "Yes" or "No"	Text

- The following screenshots are examples. You may view the actual spreadsheets on our website located at: <https://www.ncdor.gov/node/16279>

File Layout

Occupational License File		
Field Title	Beer & Wine Wholesaler Instructions	Comments/Format
Board	Name of Licensing Board	Text
BoardTIN	Tax Identification Number of Licensing Board - Federal Identification Number (FID), Federal Employer Identification Number (FEIN), Employer Identification Number (EIN)	Text
TIN	Taxpayer Identification Number of Licensee (Social Security Number for individuals)	Text - 9 digits, no hyphens
Last	Last Name of Licensee	Text
First	First Name of Licensee	Text
Middle	Middle Name or Initial of Licensee	Text
Suffix	Name Suffix of Licensee, if applicable: eg. Jr., III, etc.	Text
BirthDate	Birth Date of Licensee	Text - YYYYMMDD
Employer	Licensee Employer or Firm Name, if applicable	Text
EmpCat	Employer Category: Two options include "Public" (Government), or "Private"	Text
LicType	Description of Primary License Type (as printed on license); eg. General Contractor, Attorney, Architect, etc.	Text
LicSubcat	License/Endorsement Subcategory, if applicable: eg. Full, Restricted, Unrestricted, Limited, Unlimited, etc.	Text
LicNo	License Number, Appearing on License; or Board Identification/Account Number	Text
LicIssueDate	License Issue Date	Text - YYYYMMDD
LicExpDate	License Expiration Date	Text - YYYYMMDD
LicStat	License/Certification Status; eg. Active, Inactive, Suspended, Certified, etc.	Text
PrimPrac	Primary Area of Practice/Qualification, if applicable: eg. Internal Medicine, Residential Construction	Text
SecPrac	Secondary Area(s) of Practice/Qualification, if applicable: eg. Cardiology, Pulmonary Disease, Commercial Construction	Text
BusPhone	Business Telephone Number of Licensee	Text - 10 digits, no hyphens
Add1	Address 1	Text
Add2	Address 2	Text
Add3	Address 3	Text
City	City	Text
St	State	Text - 2 characters
Zip	Zip Code	Text - 5 or 9 digits. No hyphen.
County	County Name (do not include the word "County")	Text
DisAct	Current Disciplinary Action - Two options include "Yes" or "No"	Text

Sample File

Board	BoardTIN	TIN	Last	First	Middle	Suffix	BirthDate	Employer	EmpCat	LicType	LicSubcat	LicNo	LicIssueDate	LicExpDate	LicStat	PrimPrac	SecPrac	BusPhone	Add1	Add2	Add3	City	St	Zip	County	DisAct
Dental Examiners	123456789	111111111	Wheeler	Kevin	M	III	19730511	Going The Extra Smile, Inc	Private	D	C	999999	20020916	20170331	CLP	General Practice		9197541234	100 Cane, Suite 10			Jackson	NC	28546	Onslow	
Dental Examiners	123456789	222222222	Johnson	Matthew	H	Jr.	19740101	Struck By Whitering, Inc	Private	D	C	888888	20101014	20170331	CLP	Pediatric Dentistry		9197544321	300 Main St			Durham	NC	27712	Durham	
Dental Examiners	123456789	333333333	White	Pearl	E		19761101	Pearl E. White, DDS	Private	H	L	777777	20101018	20170331	CLP			9107541234	500 Raines St			Graham	NC	27253	Alamance	
Dental Examiners	123456789	444444444	Tooth	John		Wilkes	19890505	The Tooth Booth, Inc	Private	H	L	666666	20150611	20170331	CLP			9107544321	700 Thames St, Suite 101			Raleigh	NC	27615	Wake	Y
Dental Examiners	123456789	555555555	Lars	Moe			19751024	Moe Lars, DDS	Private	H	L	555555	20020627	20170331	CLP			2527541234	900 Lane St			Hickory	NC	28601	Catawba	