

EDI Technical Specifications Form Year 2025

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Electronic Data Interface (EDI) Form E-500 and E-536.

What's New

• There is nothing new for tax year 2025.

*See Appendix B for a list of all announcements.

File Format Requirements

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 X12 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 visit.

Questions about the technical specifications should be directed via email to EDL_SAU@ncdor.gov.

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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TRAILER PORTION OF TRANSACTION SET:

SE Transaction Set Trailer GE Functional Group Trailer IEA Interchange Control Trailer

NOTES:



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 (\).

All segments are required, unless designated otherwise.

NOTES:

All dollar amounts must be dollars and cents.

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:



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. **Line must be included in .txt file, even if amount is zero.**

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.

- Line 5 State Rate must be included in .txt file, even if amount is zero.
- **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%. <u>Line must be included in .txt file, even if amount is zero.</u>
- **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%. <u>Line must be included in .txt</u> file, even if amount is zero.
- **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.
- **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.
- **Line 10** The 2.25% County Tax Rate; Rate = .0225, line 10, valid for the 48 counties in Appendix.

The sum of the E-536 2.25% County Tax should equal line 10 on the E-500.

- **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.
- **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."
- **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.
- 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.

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.

*For counties rate change announcements, please see Appendix B.

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 2024



Mapping effective 7/1/24 to E-500 (10-14) HEADER PORTION OF TRANSACTION SET

INTERCHANGE CONTROL HEADER SEGMENT - required

ID	REF	ELEMENT NAME		BUTES			VALUE/DESCRIPTION
ISA01	101	Authorization Information Qualifier	ID	М	2	2	"00" = No authorization information present
ISA02	102	Authorization Info.	AN	М	10	10	"bbbbbbbbbb" = where "b" represents a blank character.
ISA03	103	Security Information Qualifier	ID	М	2	2	"00" = No security data
ISA04	104	Security Information	AN	М	10	10	"bbbbbbbbbb" = where "b" represents a blank character
ISA05	105	Interchange ID Qualifier	ID	М	2	2	"39" = FID follows
ISA06	106	Interchange Sender ID	AN	М	9	9	Your 9-digit FID number.
ISA07	105	Interchange ID Qualifier	ID	М	2	2	"ZZ" = Mutually defined identifier follows
ISA08	107	Interchange Receiver ID	AN	М	9	9	NCDOR identification code = "NCDORSELF"
ISA09	108	Interchange Date	DT	М	6	6	Interchange creation date in "YYMMDD" format
ISA10	109	Interchange Time	TM	М	4	4	Interchange creation time in "HHMM" format
ISA11	110	Interchange Control Standards Identifier	ID	М	1	1	"U" = USA Standards
ISA12	111	Interchange Control Version Number	ID	М	5	5	"00401" = Version number
ISA13	112	Interchange Control Number	N0	М	9	9	Interchange Control Number that you assign
ISA14	113	Acknowledgment Requested	ID	М	1	1	"0" = no 997 acknowledgment requested
ISA15	114	Test Indicator	ID	М	1	1	"T" = Test transmission "P" = Production transmission
ISA16	115	Component Element Separator	AN	М	1	1	"."

FUNCTIONAL GROUP HEADER SEGMENT - required



ID	REF	ELEMENT NAME	ATTRII	BUTES			VALUE/DESCRIPTION
G\$01	479	Functional Identifier Code	ID	М	2	2	"TF" = Tax filing
G\$02	142	Application Sender's Code	AN	М	9	9	Your 9-digit FID number.
G\$03	124	Application Receiver's Code	AN	М	9	9	NCDOR identification code = "NCDORSELF"
G\$04	373	Date	DT	М	8	8	Functional Group creation date in "CCYYMMDD" format
G\$05	337	Time	TM	М	4	4	Functional Group creation time in "HHMM" format
GS06	28	Group Control Number	N0	М	9	9	Functional Group control number that you assign
G\$07	455	Responsible Agency Code	ID	М	1	1	"X" = X12 standards
G\$08	480	Version/Release/Industry Identifier Code	AN	М	6	6	"004010" = Standards Version/Release

TRANSACTION SET HEADER SEGMENT - required

INAINA	ANSACTION 3LT TILADER SLOMENT - Tequired										
ID	REF	ELEMENT NAME	ATTRIE	BUTES			VALUE/DESCRIPTION				
ST01	143	Tran Set Identifier	ID	М	3	3	"813"				
STO2	329	Tran Set Control Num	AN	М	9	9	Determined by Sender				

BEGINNING TAX INFORMATION SEGMENT - required

ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION
BTIO1	128	Ref Num Qualifier	ID	М	2	2	"T6" = Tax Filing
BTI02	127	Reference Number	AN	М	3	3	"800" = Regular Sales
BTIO3	66	ID Code Qualifier	ID	М	2	2	"47" = Tax Authority
BTIO4	67	Identification Code	AN	М	2	2	"NC"
BTIO5	373	Date	DT	0	8	8	Transaction Set Creation Date in CCYYMMDD format



BTIO6	818	Name Control ID	AN	0	4	4	Not Used
BTIO7	66	ID Code Qualifier	ID	М	2	2	"24" = EIN/FID "34" = SSN
BTI08	67	Identification Code	AN	М	9	9	Transmitter EIN/FID/SSN
BTIO9	66	ID Code Qualifier	ID	М	2	2	"24" = EIN/FID "34" = SSN
BTI10	67	Identification Code	AN	М	9	9	Taxpayer EIN/FID, or taxpayer SSN when taxpayer has no FID
BTI11	66	ID Code Qualifier	ID	0	2	2	"SV" = Service Provider Number
BTI12	67	Identification Code	AN	0	2	15	Software Provider Code assigned by NCDOR

DETAIL PORTION OF TRANSACTION SET

TAX FORM SEGMENT - required

IAA FOR	JKM SEGMENT - Tequired									
ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION			
TFS01	128	Ref Num Qualifier	ID	М	2	2	"T2" = Tax Form			
TFS02	127	Reference Number	AN	М	3	3	"800" = Regular Sales			
TFS03	128	Reference Number Qualifier	ID	М	2	2	"11" = Account Number			
TFS04	127	Reference Number	AN	М	9	9	Sales Tax Account Number – assigned by NCDOR			

NAME SEGMENT - required

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ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
N101	98	Entity Identifier Code	ID	М	2	2	"A9" = Sales location
N102	93	Name	AN	М	1	60	Business Legal Name of Taxpayer at that location

ADDITIONAL NAME INFORMATION SEGMENT - optional

ID	REF	ELEMENT NAME	ATTRIE	UTES			VALUE/DESCRIPTION
N201	93	Name	AN	0	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	М	3	3	"194" = Period End
DTM02	373	Date	DT	М	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	М	4	4	"E500" = Regular Sales Tax Return		
FGS02	128	Reference Identification Qualifier	ID	М	2	2	"V0" = Version		
FGS03	127	Reference Identification	AN	М	5	5	"01-14" = E-500 Version		

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4095" = Excess Collections
TIA02	782	Monetary Amount	R	М	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	М	4	4	"4089" = Penalty Due
TIA02	782	Monetary Amount	R	М	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	М	4	4	"4090" = Interest Due
TIA02	782	Monetary Amount	R	М	3	12	Amount of Interest – State and County (Positive Amounts Only)



TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number					"4076" = Prepaid Sales Tax Amount
TIA02	782	Monetary Amount	R	М	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	М	4	4	"4111" = Estimated Prepayment		
TIA02	782	Monetary Amount	R	М	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	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN M 4 4				"4096" = Credit Amount
TIA02	782	Monetary Amount	R	М	3	12	Amount of Credits (Positive Amounts Only)

MESSAGE TEXT SEGMENT – required, if 4096 (Credit Amount) TIA Segment value exists

ID	REF	ELEMENT NAME	ATTRIB	ATTRIBUTES			VALUE/DESCRIPTION
MSG0	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	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN M 4 4				"4011" = Gross Receipts
TIA02	782	Monetary Amount	R	М	3	12	Amount of Gross Receipts



TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

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ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION			
TIA01	817	Tax Info ID Number	AN	М	4	4	"4113" = Sales for Resale			
TIA02	782	Monetary Amount	R	М	3	12	Amount of Sales for Resale			

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	М	3	12	Amount of Receipts Exempt from State Tax

TAX INFORMATION AND AMOUNT SEGMENT - required even if zero

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4222" = Purchases for Use
TIA02	782	Monetary Amount	R	М	3	12	Amount of Purchases for Use Subject to 4.75% State Tax Effective 7/1/11
TIA06	954	Percent	R	М	4	5	State Tax Rate; Rate = .0475

TAX INFORMATION AND AMOUNT SEGMENT - required even if zero

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4222" = Purchases for Use
TIA02	782	Monetary Amount	R	М	3	12	Amount of Purchases for Use Subject to 3% State Tax
TIA06	954	Percent	R	М	4	4	State Tax Rate; Rate = .030

TAX INFORMATION AND AMOUNT SEGMENT – required even if zero

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4222" = Purchases for Use



TIA02	782	Monetary Amount	R	М	3	12	Amount of Purchases for Use for Modular Homes Subject to State Tax.
TIA06	954	Percent	R	М	4	5	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 even if zero

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ID	REF	ELEMENT NAME	ATTRIE	BUTES			VALUE/DESCRIPTION			
TIA01	817	Tax Info ID Number	AN	М	4	4	"4222" = Purchases for Use			
TIA02	782	Monetary Amount	R	М	3	12	Amount of Purchases for Use for Manufactured Homes Subject to State Tax.			
TIA06	954	Percent	R	M	4	5	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	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4234" = Purchases for Use Subject to Food Tax
TIA02	782	Monetary Amount	R	М	3	12	Amount Purchases for Use Subject to 2% Food Tax
TIA06	954	Percent	R	М	4	4	Food Tax Rate; Rate = .020

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

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ID	REF	ELEMENT NAME	ATTRIB	UTES			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	М	3	12	Amount Purchases for Use Subject to 2% County Tax				
TIA06	954	Percent	R	М	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		BUTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4207" = Purchases for Use Subject to County Tax
TIA02	782	Monetary Amount	R	М	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 7/1/24, rate is valid for the following counties only: Alexander (02), Alleghany (03), Anson (04), Ashe (05), Bertie (8), Buncombe (11), Cabarrus (13), Catawba (18), Chatham (19), Cherokee (20), Clay (22), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Forsyth (34), Gaston (36), Graham (38), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Madison (57), 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), Washington (94), 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	М	4	4	"4207" = Purchases for Use Subject to County Tax
TIA02	782	Monetary Amount	R	М	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	М	4	4	Additional County Tax Rate; Rate = .005

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

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ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4207" = Purchases for Use Subject to County Tax
TIA02	782	Monetary Amount	R	М	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	М	4	5	Additional County Tax Rate; Rate = .0025

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

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ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4014" = Amount Subject to State Tax
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts Subject to 4.75% State Tax
TIA06	954	Percent	R	М	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	М	4	4	"4014" = Amount Subject to State Tax
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts Subject to 3% State Tax
TIA06	954	Percent	R	М	4	4	State Tax Rate; Rate = .030

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4014" = Amount Subject to State Tax



TIA02	782	Monetary Amount	R	М	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	М	4	4	"4014" = Amount Subject to State Tax
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts for Manufactured Homes Subject to State Tax
TIA06	954	Percent	R	М	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

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ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION			
TIA01	817	Tax Info ID Number	AN	М	4	4	"4214" = Amount Subject to Food Tax			
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts Subject to 2% Food Tax			
TIA06	954	Percent	R	М	4	4	Food Tax Rate; Rate = .020			

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

	AX INFORMATION AND AMOUNT SEGMENT - required it flott-zero										
ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION				
TIA01	817	Tax Info ID Number	AN	М	4	4	"4020" = Amount Subject to County Tax				
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts Subject to 2% County Tax				
TIA06	954	Percent	R	М	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	ATTRI			<u>-</u>	VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4020" = Amount of Receipts for Use Subject to County Tax
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts for Use Subject to 2.25% County Tax
TIA06	954	Percent	R	M	4	5	County Tax Rate; Rate = .0225 Alexander (02), Alleghany (03), Anson (04), Ashe (05), Bertie (8), Buncombe (11), Cabarrus (13), Catawba (18), Chatham (19), Cherokee (20), Clay (22), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Forsyth (34), Gaston (36), Graham (38), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Madison (57), 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), Washington (94), and Wilkes (97).

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4020" = Amount Subject to County Tax
TIA02	782	Monetary Amount	R	М	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	М	4	4	Additional County Tax Rate; Rate = .005



TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero

ID	REF	ELEMENT NAME	ATTRIB	SUTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4020" = Amount Subject to County Tax
TIA02	782	Monetary Amount	R	М	3	12	Amount of Receipts Subject to 0.25% Additional County Tax. Currently, not available to any of the counties.
TIA06	954	Percent	R	М	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	М	4	4	"E536"
FGS02	128	Ref Num Qualifier	ID	М	4	4	"CNTY" = County Location Code
FGS03	127	Reference Number	AN	М	3	3	Three- Digit code for this county from table in appendix

TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero for this county

	AX IN ORMATION AND AMOUNT SEGMENT - required it non-zero for this country										
ID	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION				
TIA01	817	Tax Info ID Number	AN	М	4	4	"4033" = Total County Sales and/or Use Tax Due				
TIA02	782	Monetary Amount	R	М	3	12	2% county tax amount collected in specified county				
TIA06	954	Percent	R	М	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	ATTRI				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	4	4	"4033" = Total County Sales and/or Use Tax Due
TIA02	782	Monetary Amount	R	М	3	12	2.25% county tax amount collected in specified county
TIA06	954	Percent	R	M	4	5	County Tax Rate; Rate = .0225 Alexander (02), Alleghany (03), Anson (04), Ashe (05), Bertie (8), Buncombe (11), Cabarrus (13), Catawba (18), Chatham (19), Cherokee (20), Clay (22), Cumberland (26), Davidson (29,)Duplin (31), Durham (32), Edgecombe (33), Forsyth (34), Gaston (36), Graham (38), Greene (40), Halifax (42), Harnett (43), Haywood (44), Hertford (46), Jackson (50), Jones (52), Lee (53), Lincoln (55), Madison (57), 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), Washington (94), and Wilkes (97).

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero for this county

ID	REF	ELEMENT NAME	ATTRIE	BUTES			VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	М	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	М	4	4	County Tax Rate; Rate = .005



TAX INFORMATION AND AMOUNT SEGMENT - required if non-zero and county=101

 		* 7 11 12 7 11 11 0 0 1 11 0 2 0 7 11 2 1 1 1		required in field zero dilla coomy for					
D	REF	ELEMENT NAME	ATTRIB	UTES			VALUE/DESCRIPTION		
TIA01	817	Tax Info ID Number	AN	М	4	4	"4220" = Total Food Sales and/or Use Tax Due		
TIA02	782	Monetary Amount	R	М	3	12	2.0% food tax amount (NOTE: Use a county of 101 if supplying this value)		
TIA06	954	Percent	R	М	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	М	1	10	Segment Count including ST and SE Segments
SE02	329	Trans Set Control Num	AN	М	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	N0	М	9	9	Must equal GS06

INTERCHANGE TRAILER SEGMENT - required

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
IEA01	116	Number of Included Functional Groups	N0	М	1	5	Number of functional groups included in this transmission
IEA02	112	Interchange Control Number	N0	М	9	9	Must equal ISA13



Appendix A - 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
800	Bertie County	0008000
009	Bladen County	0009000
010	Brunswick County	0010000
011	Buncombe County	0011000
012	Burke County	0012000
013	Cabarrus County	0013000
<u>014</u>	Caldwell County	0014000
015	Camden County	0015000
016	Carteret County	0016000
017	Caswell County	0017000
018	Catawba County	0018000
019	Chatham County	0019000
<u>020</u>	Cherokee County	0020000
021	Chowan County	0021000
022	Clay County	0022000
023	Cleveland County	0023000
<u>024</u>	Columbus County	0024000
<u>025</u>	Craven County	0025000
026	Cumberland County	0026000
027	Currituck County	0027000
028	Dare County	0028000
029	Davidson County	0029000
030	Davie County	0030000
<u>031</u>	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	<u>Perquimans County</u>	0072000
073	Person County	0073000
<u>074</u>	Pitt County	0074000
075	Polk County	0075000
<u>076</u>	Randolph County	0076000
<u>077</u>	Richmond County	0077000
<u>078</u>	Robeson County	0078000
079	Rockingham County	0079000
080	Rowan County	0080000
<u>081</u>	Rutherford County	0081000
082	Sampson County	0082000
083	Scotland County	0083000
<u>084</u>	Stanly County	0084000
<u>085</u>	Stokes County	0085000
<u>086</u>	Surry County	008800
<u>087</u>	Swain County	0087000
880	<u>Transylvania County</u>	0088000
<u>089</u>	Tyrrell County	0089000
<u>090</u>	<u>Union County</u>	0090000
<u>091</u>	Vance County	0091000
<u>092</u>	Wake County	0092000
093	Warren County	0093000
094	Washington County	0094000
<u>095</u>	Watauga County	0095000
096	Wayne County	0096000
097	Wilkes County	0097000
<u>098</u>	Wilson County	0098000
099	<u>Yadkin County</u>	0099000
100	Yancey County	0100000



Appendix B - Counties with Rate Change Announcements

<u>Effective July 1, 2024</u>, the following county: Washington (094) 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.

<u>Effective October 1, 2022</u>, 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.

<u>Effective October 1, 2020</u>, 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.

<u>Effective April 1, 2020</u>, 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.

<u>Effective April 1, 2019</u>, 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.

<u>Effective October 1, 2018</u>, 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.

<u>Effective October 1, 2016</u>, 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.

<u>Effective April 1, 2015</u>, 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.

<u>Effective October 1, 2014</u>, 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.



<u>Effective April 1, 2013</u>, 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.

<u>Effective January 1, 2012</u>, 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.

<u>Effective January 1, 2011</u>, 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.

<u>Effective October 1, 2010</u>, 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.

<u>Effective October 1, 2008</u>, 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.

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.