EDI Technical Specifications
Form Year 2026

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

- **Effective July 1, 2026**, the following county: Mecklenburg (060), levied an additional 1.00% tax.

  *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 **EDI_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
. "
. "
. "
TIA "
. "
. "
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 – 3% State Rate *must be included in .txt file, even if amount is zero*.

Line 6 – Effective for filing periods July 1, 2026 and forward, E-500 line 6 - Modular and Manufactured Homes rate will be 4.75%. *Line must be included in .txt file, even if amount is zero.*

Line 7 - The 2% Food Tax on the E-536 should equal line 7 on the E-500. Use a county of 101 if supplying this value.

Line 8 – 2% County Rate: Items subject to the general State rate (Line 4) are also subject to the 2% County Rate if the item is sourced into one of the 52 counties levying the 2% County sales and use tax rate. The 2% County Rate Tax column on the E-536 should equal line 8 on the E-500.

Line 9 – 2.25% County Rate: Items subject to the general State rate (Line 4) are also subject to 2.25% County Rate if the item is sourced into one the 48 counties levying the 2.25% County sales and use tax rate. The 2.25% County Rate Tax column on the E-536 should equal Line 10 on the E-500.

Line 10 -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 sourced into Durham, Orange, Mecklenburg or Wake County.

Line 11 -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 sourced 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 11 will be blocked for any entry of “Receipts” or “Purchases for Use.”

Line 12 - 1% Additional County Rate: ~~Transit County Rate 1%~~ *Items subject to the general State rate (Line 4) are also subj*ect to the 1% Additional County sales and use rate if the item is sourced into Mecklenburg County.

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 7/1/26 to E-500 (7-26)
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	N0	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
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
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
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
N201	93	Name	AN	O	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	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	“07-26” = 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)

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

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 even if 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 even if 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 even if 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 forUse of Modular Homes and Manufactured Homes Subject to State Tax. Effective 7/1/26.
TIA06	954	Percent	R	M	4	5	State Tax Rate for Modular Homes and Manufactured Homes; Rate = .025 through 12/31/13. Effective 1/1/14, rate is .0475.

TAX INFORMATION AND AMOUNT SEGMENT – required even if zero

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 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	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	"4207" = Purchases for Use Subject to County Tax
TIA02	782	Monetary Amount	R	M	3	12	Amount Purchases for Use Subject to 1% Additional County Tax. Effective 7/1/26 rate is valid for Mecklenburg County (060).~~Currently, not available to any of the counties.~~
TIA06	954	Percent	R	M	4	5	1 % Additional County Tax Rate; Rate = 0.1

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 and Manufactured Homes Subject to State Tax. Effective 7/1/2026.
TIA06	954	Percent	R	M	4	4	State Tax Rate for Modular and Manufactured Homes; Rate = .025 through 12/31/13. Effective 1/1/14, rate is .0475.

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero

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 of Receipts for Use Subject to County Tax
TIA02	782	Monetary Amount	R	M	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	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

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 1% Additional County Tax. Effective 7/1/26 rate is valid for Mecklenburg County (060) ~~Currently, not available to any of the counties.~~
TIA06	954	Percent	R	M	4	5	Additional County Tax Rate; Rate = .01

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 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	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

TAX INFORMATION AND AMOUNT SEGMENT – required if non-zero and county= 060

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
TIA01	817	Tax Info ID Number	AN	M	4	4	"4033"= Total 1% Additional County Rate Sales and/or Use Tax Due
TIA02	782	Monetary Amount	R	M	3	12	1.0% Additional County tax amount Effective 7/1/26, rate is valid for the following county only: Mecklenburg (60).
TIA06	954	Percent	R	M	4	4	1% Additional County Tax Rate = .01

TRANSACTION SET TRAILER SEGMENT – required

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
SE01	96	Number of Included Segment	N0	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	N0	M	1	6	Number of transaction sets included in this transmission
GE02	28	Group Control Number	N0	M	9	9	Must equal GS06

INTERCHANGE TRAILER SEGMENT – required

ID	REF	ELEMENT NAME	ATTRIBUTES				VALUE/DESCRIPTION
IEA01	I16	Number of Included Functional Groups	N0	M	1	5	Number of functional groups included in this transmission
IEA02	I12	Interchange Control Number	N0	M	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
008 Bertie County	0008000
009 Bladen County	0009000
010 Brunswick County	0010000
011 Buncombe County	0011000
012 Burke County	0012000
013 Cabarrus County	0013000
014 Caldwell County	0014000
015 Camden County	0015000
016 Carteret County	0016000
017 Caswell County	0017000
018 Catawba County	0018000
019 Chatham County	0019000
020 Cherokee County	0020000
021 Chowan County	0021000
022 Clay County	0022000
023 Cleveland County	0023000
024 Columbus County	0024000
025 Craven County	0025000
026 Cumberland County	0026000
027 Currituck County	0027000
028 Dare County	0028000
029 Davidson County	0029000
030 Davie County	0030000
031 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 Perquimans County	0072000
073 Person County	0073000
074 Pitt County	0074000
075 Polk County	0075000
076 Randolph County	0076000
077 Richmond County	0077000
078 Robeson County	0078000
079 Rockingham County	0079000
080 Rowan County	0080000
081 Rutherford County	0081000
082 Sampson County	0082000
083 Scotland County	0083000
084 Stanly County	0084000
085 Stokes County	0085000
086 Surry County	0086000
087 Swain County	0087000
088 Transylvania County	0088000
089 Tyrrell County	0089000
090 Union County	0090000
091 Vance County	0091000
092 Wake County	0092000
093 Warren County	0093000
094 Washington County	0094000
095 Watauga County	0095000
096 Wayne County	0096000
097 Wilkes County	0097000
098 Wilson County	0098000
099 Yadkin County	0099000
100 Yancey County	0100000

Appendix B - Counties with Rate Change Announcements

Effective July 1, 2026, the following county: Mecklenburg (060) levied an additional 1.00% tax. The Department will notify taxpayers if any additional counties levy the additional % tax.

Effective July 1, 2024, 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.

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.

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.

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.