NCDOR | NORTH CAROLINA DEPARTMENT OF REVENUE

Instructions for Completing the NCIR-BW Report

Introduction

This document provides instructions for completing the Report by Beer and Wine Wholesalers of Wholesale Sales of Alcohol, NCIR-BW, using the Excel templates provided by the Department. The instructions outline the data that should be included in each column for each required part of the report. The chart below provides the required parts of the report. Use the hyperlink below to navigate to the instructions for each part.

Note: Do not make changes to the Excel templates provided by the Department. Each Excel file must contain only one worksheet. Excel files with multiple worksheets will not be accepted. Do not include trailing space(s) at the end of the worksheet name.

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 (Submitter Section)	Required	Required
Beer_Wine_Customer	Required	
Beer_Wine_Product	Required	
Beer_Wine_Invoice	Required	

NCIR-BW Report (Submitter Section)

The Information Reporting Application contains a Beer/Wine Submitter Information screen where you must provide basic information about the business required to file the report. This information must be provided by all Beer and Wine Wholesalers required to file the report, **regardless of whether the business made wholesale sales**. Please see the Submission Step-by-Step Guide for more information.

Note: Beginning with Tax Year 2023, a Submitter File is no longer needed because you will enter the information into the Beer/Wine Submitter Information screen within the Information Reporting Application.

Beer Wine Customer File

The Customer File contains information about each customer to whom the business made a wholesale sale during the calendar year. Every customer to whom a wholesale was made must be included, even if the customer is no longer in business. **Do not modify any of the column headers, remove columns, or change the order of any columns in the template.**

Column	Instruction
NC_Sales_Tax_ID	Enter the customer's NC Sales Tax Number as issued by NCDOR.
Customer_Number	Enter a unique number, code, or name to identify each customer. **Note:** If you sell to more than one location of a given business, each location must have its own Customer Number. For example, if you sell to Great Pizza which has locations on Main Street and State Street, an example of valid

	customer numbers could be "Great Pizza Main" and "Great Pizza State". Another example of valid customer names for the business could be "101A" and "101B". Any number, code, or name is valid as long as it is unique to the customer and location.
Legal_Name	Enter the customer's Legal Name.
DBA_Name	Enter the customer's Trade Name (also known as "doing business as" or DBA name), if applicable.
ABC_Permit	Enter the customer's ABC Permit Number. If the customer has more than one ABC permit, enter only one permit number.
Telephone_Number	Enter the customer's telephone number.
Your_ABC_Permit_Number	Enter your ABC permit number, which should be the same permit number as entered in your Submitter File. If you have more than one ABC permit, enter the number of the most used permit.
Physical_Address	Enter the street address of the customer's physical location. **Note:** Do not include any line breaks in the address.
Physical_City	Enter the city of the customer's physical location.
Physical_State	Enter the state of the customer's physical location.
Physical_Zip	Enter the zip code of the customer's physical location.

The following is an example of a completed Customer File for a fictitious business.

	A	B	C	D	E	F	G	H	I	J	K
1	NC_Sales_Tax_ID	Customer_Number	Legal_Name	DBA_Name	ABC_Permit	Telephone_Number	Your_ABC_Permit_Number	Physical_Address	Physical_City	Physical_State	Physical_Zip
2	600011111	EG1	Exampleville Grille, LLC	Exampleville Grille	494949AJ	9191234567	111111CM	100 Main St.	Exampleville	NC	28099
3	600011111	EG2	Exampleville Grille, LLC	Exampleville Grille	505050AJ	9192345678	111111CM	18 N. State Street, Unit 11B	Exampleville	NC	28099
4	600011115	MLSB	MaryLou Everest Jordan Crestford Company	MaryLous Snack Barn	515151AJ	9193456789	111111CM	8967 Town Ave. Ext.	Example Burbtown	NC	28094
5	600011112	ELG	Exampleville Local Goods, Inc.		525252AJ	9104567890	111111CM	212A Claude Blvd.	Exampleville	NC	28099

Beer Wine Product File

The Product File contains information about each product sold by the business at wholesale during the calendar year. Every product sold at wholesale must be included, even if the business no longer sells the product or the product is not currently in stock. **Do not modify any of the column headers, remove columns, or change the order of any columns in the template.**

Column	Instruction
Product_Code	Enter a unique number, code, or name to identify each product sold. If a product is sold in multiple sizes, you must enter a different code for each size. **Note:** The number, code, or name does *not* have to match a UPC or product code/name registered with another agency. You may add a number or letter to a product code to identify different sizes. For example, if you sell an IPA product in a 1/6 BBL, 1/2 BBL, and case of 24 cans, valid product codes could be "IPA 1/6", "IPA 1/2", and "IPA Case". Valid product codes could also be "1001-A", "1001-B", and "1001-C". Any number, code, or name is valid as long as it is unique to the product and size.
Brand	Enter the brand of the product. For example, enter Budweiser, Miller, etc.
Product_Description	Enter a description of the product. For example, enter Merlot 2017, Pinot Gris holiday edition, etc. Do not list a generic description such as Wine if multiple varieties of the product are sold.

Type	Enter the type of product sold. For example, enter Beer, Wine, NA (Non-Alcoholic), Cider, etc.
Sales_Unit_Desc	Enter a description of the sales unit for the product. For example, enter Case, Keg, Bottle, Can, Box, etc. **Note:** If the product is sold by the case, enter Case as the description even if the product is packaged in bottles.
Singles_Per_Sales_Unit	Enter the number of single units included in the sales unit. For example, enter 1, 12, 24, etc. **Note:** If the product is sold in cases of 12 bottles and the Sales_Unit_Desc is Case, enter 12 as the number of single units. If the product is sold by the bottle and the Sales_Unit_Desc is Bottle, enter 1 as the single unit.
Single_Desc	Enter a description of the single unit for the product. For example, enter Bottle, Can, Keg, Box, etc. **Note:** Do not enter Case as a description as a case is not considered to be a single unit.
Single_Unit_Size	Enter the numeric size of the single unit. For example, enter 12.5, 20, 500, etc. **Note:** Do not enter the metric units as part of the size. For example, if the single unit is a bottle that holds 500 mL, only enter 500 as the size of the single unit.
Single_Measurement	Enter the unit of measurement (i.e. metric unit) associated with the single unit size. For example, enter ounce, mL, milliliter, etc. **Note:** Do not enter the numeric size as part of the measurement. For example, if the single unit is a bottle that holds 500 mL, only enter ml, mL, or milliliter as the measurement.
Your_ABC_Permit_Number	Enter your ABC permit number, which should be the same permit number as entered in your Submitter File. If you have more than one ABC permit, enter the number of the most used permit.

The following is an example of a completed Product File for a fictitious business.

	A	B	C	D	E	F	G	H	I	J
1	Product_Code	Brand	Product_Description	Type	Sales_Unit_Desc	Singles_Per_Sales_Unit	Single_Desc	Single_Unit_Size	Single_Measurement	Your_ABC_Permit_Number
2	101A	Exampleville's Best	House IPA 1/2 BBL	Beer	Keg	1	Keg	1984	Ounce	111111CM
3	101B	Exampleville's Best	House IPA 1/6 BBL	Beer	Keg	1	Keg	662	Ounce	111111CM
4	102	Budweiser	Bud 2/12/12 CAN	Beer	Case	24	Can	12	Ounce	111111CM
5	103	Exampleville's Best	Premium Merlot 2018	Wine	Bottle	1	Bottle	500	Milliliter	111111CM

Beer Wine Invoice File

The Invoice File contains information about each invoice for every wholesale sale of alcoholic product(s) by the business during the calendar year. Every invoice for all wholesale sales of alcohol must be included. **Do not modify any of the column headers, remove columns, or change the order of any columns in the template.**

Column	Instruction
Customer_Number	Enter the unique number, code, or name assigned to the customer. This value <u>must match</u> the Customer_Number entered in the Customer file. **Note:** Do not enter the customer's Legal Name or Trade Name unless the customer's Legal Name or Trade Name was used as the Customer Number in the Customer file.
Invoice_Number	Enter the invoice number.
Invoice_Date	Enter the invoice date using a format of YYYYMMDD. For example, enter 20220705 for an invoice dated July 5, 2022.
Product_Code	Enter the unique number, code, or name assigned to the product sold. This value <u>must match</u> the Product_Code entered in the Product file. **Note:** Do not enter the product description unless the product description was used as the Product Code in the Product file.
Unit_Sold	Enter the type of unit sold. For example, enter Case, Bottle, Keg, etc.
Quantity_Sold	Enter the number of units sold as shown on the invoice. For example, if you sold a case of 12 bottles and the Unit_Sold is Case, enter 1 as the quantity sold. However, if you sold a case of 12 bottles and the Unit_Sold is Bottle, enter 12 as the quantity sold.
Item_Price	Enter the sale price for one unit. For example, if you sold a case of 12 bottles where Unit_Sold was Case and a case costs $144, enter 144 as the item price. However, if you sold a case of 12 bottles where Unit_Sold was Bottle and a bottle costs $12, enter 12 as the item price.
Sale_Amount	Enter the total sales amount for the sale as shown on the invoice. Do not include sales tax. For example, if you sold three cases and the item price is $36 each, enter 108 as the sale amount.
Sales_Tax	Enter the total NC sales tax charged on the sale as shown on the invoice. If no sales tax was charged, enter 0, 0.00, or leave the field blank. **Note:** Do not include any letters or special characters (e.g., a dash, "N/A").
Your_ABC_Permit_Number	Enter your ABC permit number, which should be the same permit number as entered in your Submitter File. If you have more than one ABC permit, enter the number of the most used permit.

The following is an example of a completed Invoice File for a fictitious business.

	A	B	C	D	E	F	G	H	I	J
1	Customer_Number	Invoice_Number	Invoice_Date	Product_Code	Unit_Sold	Quantity_Sold	Item_Price	Sale_Amount	Sales_Tax	Your_ABC_Permit_Number
2	EG1	571654	20220106	101B	Keg	1	65.00	65.00	0.00	111111CM
3	EG1	571654	20220106	103	Bottle	20	15.00	300.00	0.00	111111CM
4	MLSB	571690	20220131	102	Case	2	24.00	48.00	0.00	111111CM
5	ELB	571691	20220214	103	Bottle	12	15.00	180.00	0.00	111111CM
6	ELB	571691	20220214	102	Case	4	24.00	96.00	0.00	111111CM
7	EG2	571699	20220306	101A	Keg	4	155.00	620.00	0.00	111111CM