

May 12, 2023

ANNUAL REQUEST FOR INFORMATION - ALCOHOL VENDOR

The Secretary of Revenue requests that you provide alcohol vendor information in accordance with G.S. 105-251.2. **You must provide this information on or before October 2, 2023.** You are subject to **penalties** if you do not timely provide the required information or do not provide the information in the required format. You must file the report even if you did not make sales for resale last year.

Required Reports

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

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

Each report contains multiple parts. If you made sales for resale during 2022, you must file all parts of the report. If you did not make sales for resale, you are only required to file the submitter part of the report. The charts below provide the required parts of each report:

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
Beer_Wine_Submitter	Required	Required
Beer_Wine_Customer	Required	
Beer_Wine_Invoice	Required	
Beer_Wine_Product	Required	

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

How to File

This year, you have several options to file the report. If the report is not complete or contains errors, the Secretary will not accept the report until it is complete and you have corrected all errors. Report templates and instructions are located at <https://www.ncdor.gov/information-reporting>.

- ***New* Information Reporting Application Available Summer 2023**

This new service provides an easy and secure method to file your report electronically. You will be able to test your report for errors prior to submitting and then upload the report using various formats. In addition, you will receive confirmation that your report was successfully submitted or detailed information about errors that prevent the report from being accepted. The Department strongly encourages you to file the annual report using this option and to test the report for errors prior to submission. Additional details about this electronic filing method will be available on the Department's website soon. Important: Beginning in 2024, you will be required to file the annual report using the Information Reporting Application.

- **Email or ShareFile**

You may file your report by email or ShareFile. To file by email or ShareFile, your report must be in the correct format and you must send all parts of the report. To file by email, email your report to InfoReporting@ncdor.gov. To file by ShareFile, email the Department at InfoReporting@ncdor.gov to request ShareFile access.

Penalty Information

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

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

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

Filing Requirements

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

The alcohol vendors required to give this information include:

- An ABC store in the ABC system, as defined in G.S. 18B-101.
- A wine wholesaler, as defined in G.S. 18B-1201.
- A wholesaler, as defined in G.S. 18B-1301.
- The holder of an unfortified winery permit, a fortified winery permit, a brewery permit, or a distillery permit under G.S. 18B-1100.

Additional Information

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