

Schedule A - Supplier's Monthly Liquor Report Electronic Filing

Per N.D.C.C § 5-03-09, a supplier who sells or ships alcoholic beverages to North Dakota wholesalers must complete a (Schedule A) report and send it to the Office of State Tax Commissioner on or before the last day of the month following the month during which a sale (or return) was made. If a supplier fails to file the required (Schedule A) report, there is imposed a penalty of twenty-five dollars per month for each calendar month or fraction of a month during which the delinquency continues beginning with the month during which the report was due. A supplier in violation of this section or who furnishes information required by this section that is false or misleading is guilty of a class A misdemeanor.

The Office of State Tax Commissioner has designated "Schedule A" as the supplier's monthly liquor report form to be used for reporting sales or shipments of liquor to North Dakota wholesalers. Schedule A is to be filed electronically using the following instructions on the form prescribed by the Commissioner.

North Dakota Domestic Wineries would be considered a supplier and would need to file a monthly Schedule A report for sales to North Dakota wholesalers.

If no sales were made, no report is necessary.

For purposes of this report, the following definitions apply:

1. "**Alcohol**" means neutral spirits distilled at or above one hundred ninety degrees proof, whether or not such product is subsequently reduced, for nonindustrial use.
2. "**Distilled spirits**" means any alcoholic beverage that is not beer, wine, sparkling wine, or alcohol.
3. "**Sparkling wine**" means wine made effervescent with carbon dioxide (Include champagne in this category).
4. "**Wine**" means the alcoholic beverage obtained by fermentation of agricultural products containing natural or added sugar or such beverage fortified with brandy and containing not more than twenty-four percent alcohol by volume.
5. "**Supplier**" means an alcoholic beverage manufacturer, importer, marketer, or wholesaler selling alcoholic beverages to a wholesaler licensed in this state for purposes of resale.

Schedule A Filing Instructions:

- **Use the Schedule A report form designated for electronic filing.**
- **Each month begin with a new (blank) Schedule A report form.**
- **Do not edit any part of the Schedule A including headers or tab names.**
- **Adding even a space in an empty cell will cause errors in processing.**

Please Note: Calculation formulas have been provided in highlighted fields.

1. Report Period: Enter the year and month of sales (or return) covered on the report in the YYYYMM format (i.e., 200801).
2. Supplier Name: Enter the name you have on your N.D. Supplier License.
3. FEIN: Enter the company assigned 9 character Federal ID number with no hyphens.
4. ND Supplier License #: Enter your 4 character N.D. Supplier License number.

5. Address, City, State, and Zip Code: Enter the supplier's mailing address using the US Postal Code format.
6. Phone Number and Email Address: Enter the contact person's number and email address.
7. For each invoice, Enter:
 - a. The invoice date in the MM/DD/YYYY Format, i.e. 01/20/2008.
 - b. The invoice number. Be sure to enter the entire invoice number, including zeros and alpha characters.
 - c. N.D. Liquor Wholesaler license number. Enter the 2 character number assigned to the N.D. Liquor Wholesaler who received product. A list of the N.D. Liquor Wholesaler license numbers can be found on our website at www.nd.gov/tax.
 - d. N.D. Liquor Wholesaler name,
 - e. The total volume for each of the product categories in **liters** rounded to 2 decimal places.

Be sure to enter the volumes in the correct category:

Report wine volumes in correct categories 'wine 17-24%' or 'wine under 17%' alcohol.

Report 'alcohol' and "distilled spirits' in correct categories.

For return/credit invoices, provide the same information as for sales invoices and enter volumes as credit amounts.

Electronically File Report:

Save a copy of this month's report for your records.

Prepare an email to the Office of State Tax Commissioner at alcoholtax@nd.gov, enter your supplier license number in the subject line, and attach the completed Schedule A report. Be sure you are sending the report in the Excel format prescribed by the Commissioner.

IMPORTANT REMINDERS

Suppliers are to include all liquor sold or shipped to the state of North Dakota on the Schedule A report. Non-alcoholic products are not to be reported on Schedule A.

When completing the Schedule A report, don't leave blank rows between entries. All fields must be completed for each entry. Don't submit a Schedule A that is linked to another file on your computer. Files can not be processed if they contain blank rows, links, or empty fields in a row.

All liquor is to be reported in liters rounded to two decimal places.

Electronic copies of invoices are not to be included with the Schedule A electronic report and paper copies are not to be mailed to the Office of State Tax Commissioner; however, invoices must be made available upon request.

All invoices being reported should pertain to the reporting period. **Amended Schedule A reports** should be filed when an invoice is missed or originally reported in error. See amended report instructions for further details.

Suppliers selling beer should report those sales on Schedule C which is available on our web site or by contacting our office.

Amending Schedule A Reports:

Amended reports will be necessary when a supplier fails to report correctly during any month. To correct an original report, a **“total replacement”** amended report will have to be submitted.

If a supplier reports incorrect information for a reporting period, i.e. missing an invoice or incorrectly reporting the invoice information, the supplier will have to correct that month’s report – making it correctly reflect the transactions for that period and resubmit that period’s report as an “amended report”. The amended report information will then replace the information from the original report.

Contacts:

Taxpayer Assistance: (701) 328-2702
FAX Number: (701) 328-1283
E-mail: alcoholtax@nd.gov
Web Site Address: www.nd.gov/tax

Mailing Address:

Alcohol Tax Section
Office of State Tax Commissioner
600 E. Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599