

Schedule A Supplier's Monthly Liquor Report Electronic Filing Instructions

Per North Dakota Century Code § 5-03-09, a supplier who sells or ships alcoholic beverages to North Dakota wholesalers must file a report with 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. 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.

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.

- ▶ 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:

"**Alcohol**" means neutral spirits distilled at or above one hundred ninety degrees proof, whether or not such product is subsequently reduced, for nonindustrial use.

"**Distilled spirits**" means any alcoholic beverage that is not beer, wine, sparkling wine, or alcohol.

"**Sparkling wine**" means wine made effervescent with carbon dioxide, including champagne.

"**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.

"**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, tab names, or add a space to an empty cell..

➔ **Begin Schedule A Coversheet**

1. Report Period: Enter the year and month of sales (or return) covered on the report in the YYYYMM format (i.e., 201002).
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 5 digit N.D. Supplier License number, i.e. 01100.
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. 02/20/2010.
 - b. The entire invoice number, including zeros and alpha characters.
 - c. The 5 digit number assigned to the N.D. liquor wholesaler who received product, i.e. 00555.
A list of the N.D. liquor wholesaler license numbers can be found on our website at www.nd.gov/tax under Alcohol/Forms.
 - d. N.D. Liquor Wholesaler name.
 - e. The total volume for each of the product categories **in liters** rounded to 2 decimal places.

▶ For return/credit invoices, provide the same information as for sales invoices and enter volumes as credit negative) amounts, i.e. -133.09.

▶ The total liters for each category will automatically total and convert to gallons at the top of each category.

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

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

Electronically File Report

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.

Watch for an email reply either (1) confirming receipt of the report which was able to be processed, OR (2) a reply informing you that your report was not correct and would not process. If you get an email stating that your report would not process, you must correct the reporting errors and resend the report until you get confirmation that it was acceptable and would process. Reports which are received but which cannot be processed are not considered filed and may cause failure to file penalties to occur if the report is not corrected on or before the due date.

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 electronically 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.

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.
- ▶ Do not mail a paper copy of this report to our office.
- ▶ 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 (malt beverage) should report those sales on Schedule C which is also available on our web site.

Contacts:

Taxpayer Assistance: (701) 328-2702
FAX Number: (701) 328-0336
E-mail: alcoholtax@nd.gov
Web Site Address: www.nd.gov/tax

Mailing Address:

Sales & & Special Taxes Compliance Section
Office of State Tax Commissioner
600 E Boulevard Ave. Dept. 127
Bismarck, ND 58505-0599