



Schedule A Supplier's Monthly Liquor Report Electronic Filing Instructions

Per North Dakota Century Code (N.D.C.C.) § 5-03-09, a supplier who sells or ships alcoholic beverages to North Dakota wholesalers must file a report with the North Dakota 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 25 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 Office of State Tax Commissioner.
- North Dakota Domestic Distilleries and 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:

"Supplier" means an alcoholic beverage manufacturer, importer, marketer, or wholesaler selling alcoholic beverages to a wholesaler licensed in this state for purposes of resale.

"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 or Champagne" means wine made effervescent with carbon dioxide.

"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 24 percent alcohol by volume. Cider is considered a wine product.

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.

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Schedule A

1. **Report Period:** Enter the year and month of sales (or return) covered on the report in the YYYYMM format (i.e., 202002).
 2. **Supplier Name:** Enter the name you have on your North Dakota Supplier License.
 3. **FEIN:** Enter the company assigned nine-digit Federal Identification number with no hyphens.
 4. **North Dakota Supplier License Number:** Enter your five-digit North Dakota Supplier license number, i.e., 01100.
 5. **Address, City, State, and Zip Code:** Enter the supplier’s mailing address using the U.S. Postal Code format.
 6. **Phone Number and Email Address:** Enter the contact person’s telephone number and email address.
 7. For each invoice, enter under column:
 - A. The invoice date in the MM/DD/YYYY Format, i.e., 02/20/2022.
 - B. The entire license number, including zeros and alpha characters.
 - C. The five-digit license number assigned to the North Dakota liquor wholesaler who received product, i.e., 00033. A list of the North Dakota liquor wholesaler license numbers can be found at www.tax.nd.gov/AlcoholLookup.
 - D. North Dakota liquor wholesaler name.
 - E-I. The total volume for each of the product categories in liters rounded to two 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.
 - Report wine volumes in correct categories “wine 17-24%” or “wine under 17%” alcohol.
 - Report “alcohol” and “distilled spirits” in correct categories.
 - The total liters for each category will automatically total and convert to gallons at the top of each column.

Electronically File Report

Completed reports are to be filed electronically as required under N.D.C.C. §§ 5-01 and 5-03 on North Dakota Taxpayer Access Point (ND TAP) - www.tax.nd.gov/tap. Be sure you are submitting the report in the Excel .xlsx format prescribed by the Office of State Tax Commissioner.

New users will need to register for ND TAP access at www.tax.nd.gov/tap. Please follow these steps to create your ND TAP account:

- Sign Up for Access
 - o Create an ND TAP logon and password. An authorization code will be either mailed or emailed to you or the business depending on the access level chosen.
- Log in to ND TAP
 - o Once you receive your authorization code you may log in to ND TAP. The authorization code is only used the very first time you log in to ND TAP. You may discard the code after successfully logging into the system.
- Add access to account(s)
 - o Once a user is logged in, he/she can request access to an account by selecting “Add / Grant Access” then “Add Access to Another Account” and enter the following information about the taxpayer and account:

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- Entity Type (Corporation, Sole Proprietor, etc.)
- Identification Number (FEIN or SSN)
- Type of Account (Liquor Tax)
- Account Number
- Letter ID (from a recent letter issued on the account). Your ND TAP authorization code letter will not work for this step; it must be a letter specific to your liquor tax account.

Amending Schedule A Reports

If a supplier reports incorrect information for a reporting period, i.e., missing a sale or incorrectly reporting the sale information, the supplier will have to correct that month’s original report to reflect the actual transactions for that period. The supplier will then resubmit a “total replacement” amended report electronically.

Reminders

- Suppliers are to include all liquor sold and 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, do not leave blank rows between entries. All required fields must be completed for each entry (Column A through Column I). Reports cannot be processed if they contain blanks rows, 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 sales/returns being reported should pertain to the reporting period. Amended reports should be filed when an invoice is missed or originally reported in error. See amended report instructions above for further details.
- Suppliers selling beer (malt beverage) should report those sales on Schedule C which is available at www.tax.nd.gov/AlcoholTax.

Contacts:

Taxpayer Assistance: 701-328-2702
Fax Number: 701-328-1950
Email: alcoholtax@nd.gov
Website: tax.nd.gov

Mailing Address:

Wholesale and Oil Taxes - Alcohol Section
Office of State Tax Commissioner
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Bismarck, ND 58505-0599