



## Schedule M Licensed Alcohol Carrier Monthly Report Electronic Filing Instructions

North Dakota Century Code (N.D.C.C.) § 5-01-16 states that direct shipping, transporting, and delivery of alcoholic beverages direct to consumers in North Dakota by a person in the business of selling alcohol is illegal unless you are a licensed retailer or manufacturer in your state of domain and obtain a (1) direct shipper license and (2) a sales and use tax permit; or are a Logistics Shipper or an Alcohol Carrier licensed in North Dakota and are shipping product for a licensed direct shipper. N.D.C.C. § 5-01-16(3) penalties apply for illegally shipping or transporting alcoholic beverages to North Dakota consumers.

This Schedule M is to be used by licensed alcohol carriers. The Schedule L report applies to licensed logistics shippers and Schedule G (beer) and Schedule H (wine and liquor) reports apply to licensed direct shippers.

### Alcohol Carrier License and Reporting Requirements

N.D.C.C. § 5-01-16 states that alcohol carriers must obtain an alcohol carrier license from the North Dakota Office of State Tax Commissioner before making or causing a shipment of alcoholic beverage to be sent direct to an individual in this state. The alcohol carrier license is valid for one calendar year and costs 100 dollars each year. The renewal process will be completed through the taxpayer's North Dakota Taxpayer Access Point (ND TAP) account, with notification being sent in November. Licenses must be renewed before the first day of the new calendar year and before any alcoholic beverages are shipped or delivered direct to individuals in this state during the new year.

A licensed alcohol carrier shall ensure all containers of alcoholic beverages shipped directly to an individual in this state are labeled with conspicuous words "SIGNATURE OF PERSON AGE 21 OR OLDER REQUIRED FOR DELIVERY." A licensed alcohol carrier may not deliver alcoholic beverages to a person under 21 years of age, or to a person who is or appears to be in an intoxicated state or condition. A licensed alcohol carrier shall obtain valid proof of identity and age before delivery and shall obtain the signature of an adult as a condition of delivery.

The Office of State Tax Commissioner has designated "Schedule M" as the alcohol carrier's monthly report form to be used for electronically reporting alcohol transported and delivered direct to North Dakota consumers. If no transportation or delivery of alcoholic beverages was made during any month, a zero report **must** be filed. Amended reports must also be filed electronically. The Schedule M report is due on the last day of the month following the month of shipment; if the due date falls on a Saturday, Sunday, or legal holiday, the due date is the first working day after the due date.

N.D.C.C. § 5-03-06 provides that to furnish reports when required must be assessed a penalty of **100 dollars** for each day such reports are delinquent.

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### For purposes of this report, the following definitions apply:

“**Alcohol**” means neutral spirits distilled at or above 190 degrees proof, whether or not such product is subsequently reduced, for nonindustrial use.

“**Alcoholic Beverages**” means any liquid suitable for drinking by human beings, which contains one-half of one percent or more of alcohol by volume.

“**Beer**” means any malt beverage containing one-half of one percent or more of alcohol by volume and includes an alcoholic beverage made by the fermentation of malt substitutes, including rice, grain of any kind, glucose, sugar, or molasses, which has not undergone distillation.

“**Direct Shipper**” means a person that is licensed by the Office of State Tax Commissioner and ships or causes to be shipped alcoholic beverages directly into this state to a consumer for the consumer’s personal use and not for resale.

“**Distilled Spirits**” means any alcoholic beverage that is not beer, wine, sparkling wine, or alcohol.

“**Gallon**” means U.S. wine gallon equal to 128 ounces.

“**Licensed Alcohol Carrier**” means a person licensed to transport or deliver alcoholic beverages to a consumer without first having the alcoholic beverage delivered through a wholesaler licensed in this state.

“**Licensed Logistics Shipper**” means a person that provides fulfillment house services, including warehousing, packaging, distribution, order processing, or shipment of alcoholic beverages on behalf of a licensed direct shipper and by way of a licensed alcohol carrier.

“**Liquor**” means any alcoholic beverage except beer.

“**Recipient**” means the North Dakota individual or consumer whose name appears on the package containing the alcoholic beverage.

“**Sparkling Wine or Champagne**” means wine made effervescent with carbon dioxide and is reported as wine.

“**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.

### Schedule M Filing Instructions

- Use the Schedule M report form designated for electronic filing.
- Each month begin with a new (blank) Schedule M report form.
- Only report invoices or transactions for the current reporting month on the original return; if you have invoices or transactions from a previous period that were not reported, or were reported in error, see amended return reporting instructions for correct reporting procedures – do not include these prior period entries on your current report.

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- Do not leave any field blank except Column C (optional) when completing columns A through M of this report. Do not leave any rows blank. Leaving blank rows in the worksheet will cause the report to load incorrectly or suspend.
- All license numbers are listed in our lookup tool which can be found at [www.tax.nd.gov/AlcoholLookup](http://www.tax.nd.gov/AlcoholLookup).

### Schedule M

**Report Period:** Enter the calendar year and month covered in the YYYYMM format (i.e., 202201).

**Original or Amended Return:** Enter “O” for original return or an “A” for amended return.

**Alcohol Carrier’s Name:** Enter the name on your North Dakota Alcohol Carrier License.

**Alcohol Carrier’s FEIN:** Enter the company assigned nine-digit Federal Identification Number.

**Alcohol Carrier’s License Number:** Enter your five-digit North Dakota 60000 series license number.

**Address, City, State, and Zip Code:** Enter the company’s mailing address.

**Phone Number:** Enter the 10-digit phone number of the contact person.

**Email Address:** Enter the contact person’s email address.

If any of the account information entered in the heading above has changed, check the information change box to update your license information in our office.

If no shipments were made during this reporting period, check the box for a zero report. Stop here and go to Electronically File Report instructions below.

Begin on the first blank row under Column A of this report and enter the following information of each shipment.

#### Column A:

Enter the recipient’s ship date using the correct format (i.e., mm/dd/yyyy). **A recipient is the North Dakota consumer whose name appears on the package containing the alcoholic beverage.**

#### Column B:

Enter the recipient’s shipment tracking number.

#### Column C:

Enter the North Dakota license number of the entity responsible for sending this shipment:

North Dakota Logistics Shipper license numbers are a five-digit number in the 40000 series.

North Dakota Direct Shipper license numbers are a five-digit number in the 90000 series.

North Dakota Domestic Winery license numbers are a five-digit number in the 07000 series.

Out of State Winery Direct to Retail license numbers are five-digit numbers in the 30000 series.

North Dakota Taproom license numbers are a five-digit number in the 20000 series.

North Dakota Supplier license numbers are a five-digit number in the 01000 series.

#### Column D:

Enter the name of the licensee responsible for shipping alcohol to this consumer.

#### Column E:

Enter the street address corresponding to the name of the licensee in Column D.

**Column F:**

Enter the city location corresponding to the name of the licensee in Column D.

**Column G:**

Enter the state location corresponding to the name of the licensee in Column D.

**Column H:**

Enter the zip code corresponding to the name of the licensee in Column D.

**Column I:**

Enter the recipient's name.

**Column J:**

Enter the recipient's street address.

**Column K:**

Enter the recipient's city location.

**Column L:**

Enter the recipient's state location.

**Column M:**

Enter the recipient's zip code.

### **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](http://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](http://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 into 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:
    - Entity Type (Corporation, Sole Proprietor, etc.)
    - Identification Number (FEIN or SSN)
    - Type of Account (Beer Tax)

- Account Number
- Letter ID (from a recent letter issued on the account). Your TAP authorization code letter will not work for this step; it must be a letter specific to your beer tax account.

### **Amending Schedule M Reports**

Amended reports are necessary when an alcohol carrier fails to report correctly. To correct an original report, a **“total replacement”** amended report must be electronically submitted.

The alcohol carrier will enter an “A” for amended report in the report heading instead of an “O” for original report on the amended Schedule M report. Complete the report as it should have been filed and submit it following the Electronically File Report instructions above.

### **Reminders**

- North Dakota alcohol carriers are to include all shipments made during the reporting period.
- When completing the Schedule M report, do not leave blank rows between entries. All required fields must be completed for each entry (Column A through Column M). Reports cannot be processed if they contain blank rows or empty fields in a row.
- Reports that suspend are not considered filed and failure to file penalties may apply. Failure to file penalty is **100 dollars** per day.

#### **Contacts:**

Taxpayer Assistance: 701-328-2702  
Fax Number: 701-328-1942  
Email: [alcoholtax@nd.gov](mailto:alcoholtax@nd.gov)  
Website: [tax.nd.gov](http://tax.nd.gov)

#### **Mailing Address:**

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