



NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER

GUIDELINE - ALCOHOL TAX: ALCOHOL CARRIERS

The North Dakota Office of State Tax Commissioner is responsible for the administration of North Dakota Century Code (N.D.C.C.) Title 5 laws relating to the licensing, taxation, and regulation of alcoholic beverage brewers and wholesalers in North Dakota. An alcohol carrier may apply for a North Dakota Alcoholic Beverage Carrier License under N.D.C.C. § 5-01-16.

LICENSING

The North Dakota Alcoholic Beverage Carrier License is an annual license which allows the shipment of alcoholic beverages to a residence in North Dakota on the behalf of licensed alcoholic beverage direct or logistics shippers.

The first step to becoming a licensed alcoholic beverage carrier is to apply for the Application for Alcoholic Beverage Carrier License, which is included in the Alcohol License Application at **www.tax.nd.gov/AlcoholLicenseApplication**. The following items must be submitted with the completed application:

- A copy of the permit issued by your state of residence
- A copy of the business' organizational documents, i.e., articles of organization, LLC operating agreement, or partnership agreement
- \$100.00 annual license fee

North Dakota Alcoholic Beverage Carrier Licenses are annual licenses with a December 31 expiration date. The renewal process will be completed through the taxpayer's North Dakota Taxpayer Access Point (ND TAP) account, with a notification being sent in November. License renewals must be submitted to the Office of State Tax Commissioner before December 1 for the licensed premises to maintain continuous operations.

A North Dakota Alcoholic Beverage Carrier License may be suspended or revoked, or denied for renewal, for a violation of any applicable N.D.C.C. Title 5 provision if the licensee engages in any activity that does not comply with all statutes or regulations pertaining to alcoholic beverage carriers. An alcoholic beverage carrier is entitled to an administrative hearing before its license may be suspended, revoked, or denied for renewal.

OPERATING ACTIVITIES

North Dakota Alcoholic Beverage Carriers are authorized to engage in the following activities as allowed by N.D.C.C. Title 5:

- Ship alcoholic beverages to a residence in North Dakota on behalf of licensed direct shippers and licensed logistic shippers.
- All containers shipped must display the words "SIGNATURE OF PERSON AGE 21 OR OLDER REQUIRED FOR DELIVERY".

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TAX REPORTING AND RECORD KEEPING

Wholesale Excise Tax - North Dakota alcoholic beverage carriers are not subject to North Dakota wholesale excise tax. When a licensed North Dakota alcoholic carrier sells alcoholic beverage products to consumers they will remit the wholesale excise tax imposed under N.D.C.C. § 5-03-07.

Reporting Schedules and Returns – An alcoholic beverage carrier must complete and submit the following reporting forms to the Office of State Tax Commissioner. The Schedule M must be filed electronically through ND TAP (www.tax.nd.gov/tap). These forms and instructions are available at www.tax.nd.gov/AlcoholTax.

Monthly Reports - Schedule M: A monthly report where alcoholic beverage carrier reports all North Dakota shipments. The Schedule M report due date is the last day of each month, following the month of sale. Zero reports are required for the Schedule M. This report is required to be filed electronically through the ND TAP (www.tax.nd.gov/tap).

Recordkeeping - An alcoholic beverage carrier must maintain detailed records for all shipments to North Dakota consumers.

AUDIT

The Office of State Tax Commissioner may at any reasonable time make an examination of the books of an alcoholic beverage carrier to determine if it has fully complied with all statutes and rules pertaining to alcoholic beverage carriers.

CONTACT INFORMATION

For more information on North Dakota alcohol taxes, please visit Alcohol Tax at www.tax.nd.gov/AlcoholTax. If you have questions, please contact our office at alcoholtax@nd.gov or 701-328-2702.

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