

Retail Accountability Program: File Layout Supplement

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**Retail Accountability
FILE LAYOUT FOR WHOLESALERS**

Each data element must be a separate field (column) in the file uploaded. Each row/record summarizes the sales by invoice and product category made by the seller to each separate retailer.

Formatted as a comma separated value file (CSV) - delimited by commas

Field Name	Max Field	Field Type	Field Format	Upload Requirements	Description of Field Contents
Wholesaler Acct Number	9	Alpha/Text		Required	Wholesaler FEIN, Wholesaler Tobacco Account Number or Wholesale Beer Account Number with the Tennessee Department of Revenue
Customer Number	20	Alpha/Text			Customer Account Number Used by Wholesaler for Retailer
Retailer FEIN/SSN	11	Alpha/Text	Include dashes where necessary		Retailer Federal ID number or Social Security Number if available
Retailer Sales Tax Account	9	Alpha/Text	File will be rejected without a valid 9 digit Sales Tax Account Number	Required	Retailer Sales Tax Account Number from the Tennessee Department of Revenue Certificate of Resale
Retailer/Customer Beer Permit Number	20	Alpha/Text		Required for Beer Sales	Retailer Beer Permit Number (please leave blank if you do not sell beer)
Retailer/Customer	70	Alpha/Text	Do not use commas in field	Required	Retailer Name of Business, Corporation and/or Doing Business As Name (DBA)
Retailer/Customer Contact	30	Alpha/Text	Do not use commas in field		Retailer Name of person responsible for payment or owner of business
Retailer Address Line 1	30	Alpha/Text		Required	Retailers Ship to/Sold to address
Retailer Address Line 2	30	Alpha/Text			Retailer address continued (if needed)
Retailer/Customer City	20	Alpha/Text		Required	Retailer Ship to/Sold to City
Retailer/Customer State	2	Alpha/Text	Two letter state abbreviation	Required	Retailer Ship to/Sold to State
Retailer/Customer Zip	5	Alpha/Text			Retailer Ship to/Sold to Zip
Retailer/Customer Zip +	4	Alpha/Text	Only four additional digits		Retailer Zip plus 4 (If available)
Retailer/Customer	10	Alpha/Text	Do not include dashes or parenthesis		10 digit phone number including area code
Retailer/Customer	25	Alpha/Text			
Invoice Number	25	Alpha/Text		Required	Wholesaler sales invoice number
Invoice Date	10	Date	mm/dd/yyyy (must include backslashes)	Required	
Total Invoice Amount	12	Numeric 999999999.99	9 whole dollar, decimal point and 2 decimal places without commas or dollar signs (Leading negative indicator for credit amounts)	Required	If more than one product category is sold on the invoice, this total invoice amount will be repeated for each record.
Category Number	6	Alpha/Text	Numbers only – Do not include dashes	Required	6 digit NACS Codes are preferred, 12 digit UPC codes may be substituted. See list of commonly used NACS numbers below
Category Name	25	Alpha/Text			See list of commonly used NACS descriptions below or a description of the product
Category Total for Invoice	12	Numeric 999999999.99	9 whole dollar, decimal point and 2 decimal places without commas or dollar signs (Leading negative indicator for credit amounts)	Required	This should be a subtotaled amount from the invoice amounts by category

Partial NACS Category listing - Find complete list at: <http://www.nacsonline.com/Research/Documents/NACSCategoryDefinitions.pdf>

NACS Category Name	Number	NACS Category Name	Number
Cigarettes	02-00-00	Alternative Packaged Beverages	07-07-00 (Includes energy drinks over 4 oz.)
Other Tobacco	03-00-00*	Candy	08-00-00
Cigars	03-02-00	Perishable Grocery	18-00-00
Little Cigars	02-00-00**	Edible Grocery	19-00-00
Beer	04-00-00	Non-edible Grocery	20-00-00
Packaged Beverages (Non-alcoholic)	07-00-00	Health & Beauty Care	21-00-00
Bottled Water	07-05-00	General Merchandise (All Other)	22-00-00

*Includes chew, dip, snuff, snus, and loose tobacco

**Little cigars are taxed as cigarettes in TN and must be distinguished from other cigars

We will also accept line item detail from each invoice

Important Reminders:

- The report is to be a CSV comma delimited file.
- Each month will be a separate report.
- Reports are due the 25th day of the following month.
- Retailer and Customer are used interchangeably for the purposes of this presentation.
- Wholesaler and Distributor are used interchangeably for the purposes of this presentation.
- Do not use commas in your data.
- Do not separate thousands with a comma in number fields.
- Do not include the header row in the submitted report.



Wholesaler Account Number:

- This field is **REQUIRED**.
- Your wholesaler account number is nine digits in length.
- Tobacco accounts begin with 860.
- Beer Wholesaler accounts begin with 960.
- Beer importers or breweries use the same account number when filing beer barrelage reports.
- Wholesalers without a Tobacco or Beer account will use their FEIN.

Customer Number:

- This is the customer number you use in your computer system to identify this retailer.

Retailer FEIN/SSN:

- This is not a required field.
- FEIN is the Federal Employer Identification Number issued by the IRS.
- SSN is the owner's social security number if there is no FEIN for the business.
- Include dashes where necessary.
- Please include if available.



Retailer Sales Tax Account Number:

- This field is **REQUIRED**.
- The retailer sales tax account number is nine digits in length. It is also known as the sales and use account number.
- This number is issued by the Department of Revenue to every retail establishment and is location specific. The account number is located on the business resale certificate.

Retailer/Customer Beer Permit Number:

- If you are a beer distributor, this field is **REQUIRED**.
- If you are not a beer distributor, this is not a required field.
- Beer permits are issued by the local city or county government.
- If a permit number is not provided, use the name in which the permit is issued.

Retailer/Customer Name:

- This field is **REQUIRED**.
- Use the corporation name if applicable.
- Include the doing business as (d/b/a) name if applicable.
- The field length is long enough that you should be able to combine both corporate and (d/b/a) names in the same field.



Retailer/Customer Contact Name:

- If known, the owner of the retail business or name of person responsible for payment.

Retailer/Customer Address Line 1:

- This field is **REQUIRED**.
- Use physical street location of retailer. This is where product is delivered.
- Do not use P.O. Box numbers.

Retailer/Customer Address Line 2:

- Second line of address, if needed.
- Use for suite number.

Retailer/Customer City:

- This field is **REQUIRED**.

Retailer/Customer State:

- This field is **REQUIRED**.
- Use two letter state abbreviations.

Retailer/Customer ZIP:

- This field is **REQUIRED**.
- The first five digits of the physical address ZIP code.

Retailer/Customer ZIP + four:

- **ONLY** the additional four digits, if known.



Retailer/Customer Phone:

- The retailer phone number.
- Start with area code.
- Do not include parenthesis or dashes.
- Example: 6157419300

Retailer/Customer County:

- The county in which the physical address is located, if known.

Invoice Number:

- This field is **REQUIRED**.
- Every invoice for the month should have at least one line on the report.
- There may be multiple lines on the report for the same invoice.
- Enter credit memo like invoices.

Invoice Date:

- This field is **REQUIRED**.
- Enter date as MM/DD/YYYY.
- Include the backslashes.



Total Invoice Amount:

- This field is **REQUIRED**.
- Do not include the dollar symbol or commas.
- **DO** include the decimal and two digits for cents.
- If the same invoice is on multiple lines of the report, this amount will be identical on each of those lines.
- If this is a credit memo or returns are larger than purchases, use the negative indicator before the number to indicate a negative number/credit. Example: -1234.56.

Category Number:

- This field is **REQUIRED**.
- Summarize invoice line items into NACS Categories. Therefore, each invoice may have multiple records or lines in the report because of different NACS categories on the same invoice.
- If a wholesaler cannot provide at least the main NACS Categories. The wholesaler may use the UPC code of the product.
- Do not include dashes. Just record the six or twelve digit number.
 - o Example: Beer = 040000 or UPC = 012345678910.
 - If you use the NACS Category Numbers, you may group the items as described below. If you use UPC codes, you will need to list each UPC code product separate.
 - An invoice may list 20 different brands or sizes of beer. The same invoice may include non-alcohol energy drinks and bottle water.
 - There will be three records in the report for this invoice. All beer will be summarized in one record, with NACS code 040000.
 - Energy drinks will be a separate record listing the same invoice number but using NACS code 070700.
 - Bottled water will be a third record using NACS code 070500.

Category Name:

- A complete listing of NACS categories can be found at:
<http://www.nacsonline.com/Research/Documents/NACSCategoryDefinitions.pdf>.
- Description of the product.

Category Total from Invoice:

- This field is **REQUIRED**.
- Sum all similar category items (i.e., all beer in one category, energy drinks are a different category) on the invoice and record the total amount of that category.
- Do not include the dollar symbol or commas.
- **DO** include the decimal and two digits for cents.
- If this is a credit memo or returns are larger than purchases, use the negative indicator before the number to indicate negative number/credit.
Example: -1234.56.

Supplemental NACS Information:

- NACS is the National Association of Convenience Stores. Their website is <http://www.nacsonline.com>.
- A complete listing of NACS categories can be found at: <http://www.nacsonline.com/Research/Documents/NACSCategoryDefinitions.pdf>.
- Typically, you should use main category names and numbers. You do not have to use the sub-categories with the following exceptions.
 - o In the Beer and Beverage Categories:
 - All beer, regardless of brand, type, and size of package, can be categorized under NACS code 040000.
 - Bottled water uses NACS code 070500.
 - Non-alcoholic energy drinks use NACS code 070700.
 - All other non-alcoholic drinks can use NACS code 070000.
 - o In the Tobacco Category:
 - All cigarettes regardless of brand, type, and size of package, can be categorized under NACS code 020000.
 - Because little cigars are taxed the same as cigarettes (in Tennessee), little cigars can be included with cigarettes. You may record them on a separate record (line), but you still use NACS code 020000.
 - All other tobacco products such as chew, dip, snuff, and loose tobacco will be categorized of Other Tobacco Products and use NACS code 030600.