

**14B NCAC 15C .0502 RECORD KEEPING REQUIREMENTS: SALES TICKETS**

(a) In addition to records required by the North Carolina Department of Revenue, industry members shall maintain on the licensed premises copies of original sales tickets or receipts relating to sales of alcoholic beverage products, equipment, advertising specialty items, or advertising novelties. Copies shall be in paper form or, if kept in electronic form, available to print on paper.

(b) Sales Ticket Required. Wholesalers or their salesmen shall, at the time of each sale and delivery of malt beverages or wine to a retailer, provide the following information on retail sales tickets:

- (1) date of sale;
- (2) name of establishment;
- (3) location;
- (4) quantity of each brand of malt beverages or wine sold;
- (5) unit price;
- (6) total price;
- (7) amount received;
- (8) invoice number; and
- (9) route number or name.

(c) At the time of sale, the retailer or authorized agent and the wholesaler's salesman shall endorse the sales tickets by signature.

(d) Wholesalers shall retain sales tickets for three years filed alphabetically, by sales route, or by date of sale.

*History Note: Authority G.S. 18B-100; 18B-207;  
Eff. January 1, 1982;  
Amended Eff. April 1, 2011; July 1, 1992; May 1, 1984;  
Transferred and Recodified from 04 NCAC 02T .0502 Eff. August 1, 2015;  
Pursuant to G.S. 150B-21.3A, rule is necessary without substantive public interest Eff. August 19,  
2017;  
Readopted Eff. February 1, 2026.*