North Carolina Department of Revenue
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Form NC-3 File Layout Specifications

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Form NC-3.

What's New

- Automatic waiver of the penalty for failure to file form NC-3 and required W-2 and 1099 statements in the electronic format prescribed by the Secretary; for more information please visit https://www.ncdor.gov/documents/important-notice-changes-filing-requirements-form-nc-3-tax-year-2019.

File Format Requirements

- **File Format** – The eNC3 application will only accept text (.txt) files; no other file format extensions will be accepted. Some examples of unacceptable formats include PDF's, MS Word and MS Excel.

- **Testing File Formats** – Prior to submitting your file, the eNC3 application will allow you to test your file layout and confirm if it's formatted correctly. This will ensure your file will be uploaded successfully without generating an error. Step by step instructions to test file formats can be found our website at https://www.ncdor.gov/documents/how-test-file-formats-using-enc3-portal.

- **Naming Convention for Uploaded Files** - In the root directory, the file name should be "NC3RETURN.txt." For each NC-3 file that will be uploaded, the file name must be unique. If the NC-3 file requires multiple uploads within the same submission, name your files NC3RETURN_01.txt, NC3RETURN_02.txt, etc. This naming convention is a suggested format, however, if your system requires a different format which includes the date and time of each file, please ensure that the each file name includes the form type in the filename (i.e., NC3100120181259.txt).

Reminders

- If a payer does not timely file Form NC-3 either electronically or by paper on or before January 31, 2020, the Secretary will impose a failure to timely file penalty against the taxpayer. The failure to file penalty is $50 per day, up to a maximum of $1,000.

- State Withholding Account Number MUST be numeric; APPLIEDFOR is not a valid entry. Please reference the eNC3 FAQ document for information on how to obtain a withholding account number (if applicable).

- The eNC3 application will only allow current year 2019 and prior years 2018 & 2017 filings.

- Prior year data and original data must be filed according to these specifications. A separate submission is required for each tax year.

- Please visit the Department's website at https://www.ncdor.gov/taxes/withholding-tax/enc3 for more information.

File Layout Specifications

Location	Field Description	Length	Specification	Required
1-3	Type of Return	3	"NC3"	R
4-7	Tax Year	4	YYYY, valid tax year for processing	R
8-16	NC Withholding Account Number	9	Numeric. Must be valid account ID; "APPLIEDFOR" is not a valid entry for this field.	R
17-25	FEIN/SSN	9	Numeric. Cannot be all zeroes.	R
26	FEIN/SSN Indicator	1	Alpha; "F" for FEIN or "S" for SSN	R
27-34	Final Date of Payments Subject to NC Withholdings	8	MMDDYYYY, valid month, day and year in which wages were last paid during the calendar year.	* Required only if the business closed or if the business stopped paying wages or other payments subject to NC Income tax withholdings in the calendar year. Otherwise, this field should not be completed.
35-104	Legal Name	70	Alphanumeric, special characters allowed	R
105-144	Street Address	40	Alphanumeric	R
145-184	City	40	Alpha	R
185-186	State	2	Postal Abbreviation, can be blank	R
187-188	Province Code	2	Required if Foreign Country Code is "CA" (Canada). If the foreign country is other than Canada, enter blanks or enter two-alpha characters for the province.	
189-190	Country Code	2	Required if Address is Foreign. Enter the two-alpha characters for the country code.	
191-199	Postal or Zip Code	9	Alphanumeric. Zip code + 4 for US Address. For foreign addresses enter the foreign postal code. Should be left justified and blank filled.	R
200-210	January Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
211-221	February Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as	R

			cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	
222-232	March Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
233-243	April Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
244-254	May Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
255-265	June Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
266-276	July Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
277-287	August Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
288-298	September Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left.	R

			Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	
299-309	October Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
310-320	November Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
321-331	December Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
332-342	Total Tax Withheld Amount as Reported to the Department	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
343-353	Tax Withheld Amount as Reported on W-2 Statements	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
354-364	Tax Withheld Amount as Reported on 1099 Statements	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
365-375	Total Tax Withheld Amount as Reported to the Department	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R

376-386	Total Tax Withheld Amount as Reported on W-2 and 1099 Statements	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
387-397	Overpayment Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
398-408	Additional Tax Due Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
409-419	Interest Amount	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
420-427	Failure to File by Due Date Amount	8	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Example: Report $50.00 as 00005000.	
428-435	Failure to File in Prescribed Format Amount	8	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Example: Report $50.00 as 00005000.	
436-443	Total Informational Return Penalties Amount	8	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Example: Report $50.00 as 00005000.	

444-454	Amount of Refund Requested	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	
455-465	Total Amount Due	11	Dollars and cents, decimal implied. Round to a whole dollar amount and use '00' as cents. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
466-474	Bank Routing Number	9	Numeric. Must have 9 digits. Default to zeroes if no payment.	R. Payment is optional with NC3. If payment amount is provided, then bank routing number is Required.
475-491	Bank Account Number	17	Numeric. (Pad with leading zeroes) Minimum of 5 digits and maximum of 17 digits. Default to zeroes if no payment.	R. If payment amount is provided, then bank account number is Required.
492	Bank Account Type	1	1-Personal/Consumer Checking 2-Personal/Consumer Savings 3-Business/Corporate Checking 4-Business/Corporate Savings Default to zero if no payment.	R. If payment amount is provided, then bank account type is Required.
493-502	Payment Amount	10	Dollars and cents, decimal implied. Default to zeroes if no payment.	R. If the payment amount is provided, then the remaining payment fields become Required.
503-512	Blank	10	Fill with blanks	R

End of File Record				
Location	**Field Description**	**Length**	**Specification**	**Required/Optional**
1-3	End of File Record	3	"EOF"	R
4-12	Number of NC-3 Returns	9	Numeric	R
13-21	Number of NC-3 Payments	9	Numeric; Default to zeroes if no payments.	R

22-32	Sum of All NC-3 Payment Amounts	11	Dollars and cents, decimal implied. Default to zeroes if no payments.	R
33-50	File Creation Date/Time	18	Current system date: yyyy-dd-mm, current system time: hh:mm:ss (military time 1 - 24), no spaces. Ex. yyyy-dd-mmhh:mm:ss	R
51-512	Blank	462	Fill with blanks	R

Record Length must be 512

1. Alphanumeric fields should be left justified and blank filled.

2. Amount fields are right justified and zero filled.

3. **The filing deadline for this information is January 31st annually.**