North Carolina Department of Revenue
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(877) 252-3052 toll-free

eNC3 Specifications for Form NC-3X

Part VII of Session Law 2015-259 includes changes to the withholding law which are designed to increase tax compliance and help the Department combat fraud. The changes affect the manner in which Form NC-3X and the Department's copies of corrected W-2s, 1099s and other withholding statements are filed and when they are due. The changes are effective for taxable years beginning on or after January 1, 2015.

As amended, G.S. 105-163.7 requires Form NC-3X and copies of withholding statements to be as prescribed by the Secretary of Revenue. The Secretary may, upon show of good cause, waive the electronic submission requirement. Visit www.dornc.com/enc3/ for waiver information.

Below are the file upload specifications for Form NC-3X Amended Annual Withholding Reconciliation. The files will be uploaded using the eNC3 web application located on the Department's website at www.dornc.com/enc3. The NC-3X files must meet the defined record layout below to ensure the files are uploaded successfully.

Naming Convention for Uploaded Files

In the root directory, the file name should be "NC3XRETURN." For each NC-3X file that will be uploaded, the file must have a unique file name. If the NC-3X file requires multiple uploads within the same submission, name your files NC3XRETURN_01, NC3XRETURN_02, etc.

Location	Field	Length	Specification	Required/Optional
1-4	Type of Return	4	"NC3X"	R
5-8	Tax Year	4	YYYY, valid tax year for processing	R
9-17	NC Withholding Account Number	9	Numeric. Must be valid account ID	R
18-26	FEIN/SSN	9	Numeric. Cannot be all zeroes.	R
27	FEIN/SSN Indicator	1	"F" or "S" (alpha)	R
28-97	Legal Name	70	Alphanumeric, special characters allowed.	R
98-137	Street Address	40	Alphanumeric	R
138-177	City	40	Alpha	R
178-179	State	2	Postal Abbreviation, can be blank	R
180-188	Zip Code	9	Zip code + 4. Alphanumeric field. Should be left justified and blank filled.	R
189-199	Total Annual Tax Withheld as Corrected 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	
200-210	Tax Withheld as Originally Reported or Previously Adjusted 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	Refund 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
222-232	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
233-243	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
244-254	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

255-263	Bank Routing Number	9	Numeric. Must have 9 digits. Default to zeroes if no payment.	R, payment is optional with NC3X. If payment amount is provided, then bank routing number is Required.
264-280	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.
281	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.
282-291	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.
292-512	Blank	221	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-3X Returns	9	Numeric	R
13-21	Number of NC-3X Payments	9	Numeric	R
22-32	Sum of all NC-3X 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