

North Carolina Department of Revenue
 P. O. Box 25000
 Raleigh, NC 27640
 (877) 252-3052 toll-free

eNC3 Specifications for W-2 Reporting

W-2 Wage and Tax Statement information reportable to North Carolina must be submitted electronically.

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 W-2s 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 the W-2 withholding tax statements to be filed on or before January 31 of the succeeding year and in electronic format as prescribed by the Secretary of Revenue. The Secretary may, upon show of good cause, waive the electronic submission requirement. Visit www.dorn.com/enc3/ for waiver information.

Below are the file upload specifications for Form W-2 Wage and Tax Statement. The files will be uploaded using the eNC3 web application located on the on the Department’s website at www.dorn.com/enc3. The W-2 files must meet the defined specifications below to ensure the files are uploaded successfully.

Naming Convention for Uploaded Files

In the root directory, the file name should be “W2REPORT.” For each W-2 file that will be uploaded, the file must have a unique file name. If the W-2 file requires multiple uploads within the same submission, name your files W2REPORT_01, W2REPORT_02, etc. The files must meet the requirements for filing Federal W-2 information as specified in the “Electronic media Specifications for Filing Forms W-2 Electronically” (EFW2) publication provided by the Social Security Administration.

Refer to the SSA Publication 42-007 EFW2 publication to create the “RE” and “RW” and create the “RS” records as shown below:

Code RS – State Record (Employee Info.)			
Location	Field Description	Length	Specification
1-2	Record Identifier	2	“RS”
3-4	State Code	2	“37”
10-18	Social Security Number	9	Numeric. Cannot be all zeroes
19-33	First Name	15	
34-48	Middle Name or Initial	15	
49-68	Last Name	20	
73-94	Location Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc.)
95-116	Delivery Address	22	Enter the employee’s delivery address
117-138	City	22	
139-140	State Abbreviation	2	
141-145	Zip Code	5	
146-149	Zip Code Extension	4	
248-267	State Employer Account No.	20	9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.)

276-286	State Taxable Wages	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
287-297	State Income Tax Withheld	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
298	Vested (Issued by NC Dept of State Treasurer)	1	“V” ONLY for NC Dept of State Treasurer

**Records and fields not specifically mentioned above may be considered optional.
(Record length must be 512).**

1. Alphanumeric fields should be left justified and blank filled.
2. **The filing deadline for this information is January 31st annually.**