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## Form W-2c 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 W-2c.

### 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 "W2CREPORT.txt" For each W-2c file that will be uploaded, the file must have a unique file name. If the W-2c file requires multiple uploads within the same submission, please name your files W2CREPORT\_01.txt, W2CREPORT\_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 the file, please ensure that the each file name includes the form type in the filename (i.e., W2C100120181259.txt).
- Follow the Social Security Administration (SSA) EFW2C publication in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing W2c information as specified in the **SSA EFW2C publication and the NCDOR W-2c filing requirements below** to ensure the files are uploaded successfully.

### Reminders

- Originally Reported and Correct State Employer 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, original and corrected, 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.

- “RCS” Record

- The Delivery Address must be provided; this is the employee’s mailing address.

**File Layout Specifications**

<b>Code RCS – State Record (Employee Info.)</b>				
<b>Length</b>	<b>Field Description</b>	<b>Length</b>	<b>Specification</b>	<b>Required</b>
1-3	Record Identifier	2	“RCS”	
4-5	State Code	2	“37”	
16-24	Employee's Originally Reported Social Security Number (SSN)	9	Use only if employee's SSN was reported incorrectly on the original report.	
25-33	Employee's Correct Social Security Number (SSN)	9	Enter the employee's SSN. <b>This is a required field.</b>	R
34-48	Employee's Originally Reported First Name	15	Enter the incorrectly reported first name.	
49-63	Employee's Originally Reported Middle Name or Initial	15	Enter the incorrectly reported middle name or initial.	
64-83	Employee's Originally Reported Last Name	20	Enter the incorrectly reported last name.	
84-98	Employee's Correct First Name	15	Enter the employee’s first name as shown on the Social Security card.	R
99-113	Employee's Correct Middle Name or Initial	15	If applicable, enter the employee’s middle name or initial as shown on the Social Security card.	
114-133	Employee's Correct Last Name	20	Enter the employee’s last name as shown on the Social Security card.	R
134-155	Location Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc.)	
156-177	Delivery Address	22	Enter the employee's mailing address (Street or Post Office box).	R
178-199	City	22	Enter the employee's city.	R
200-201	State Abbreviation	2	Enter the employee's State or commonwealth/territory.	R
202-206	Zip Code	5	Enter a valid ZIP code.	R
207-210	Zip Code Extension	4	Enter the four-digit extension of the ZIP code, if applicable.	
344-363	Originally Reported State Employer Account Number	20	Incorrect 9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.) Numeric Only; APPLIEDFOR is not a valid entry.	
364-383	Correct State Employer Account Number	20	Correct 9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.) Numeric Only; APPLIEDFOR is not a valid entry.	
398-408	Originally Reported State Taxable Wages	11	Incorrectly reported data. Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount	

			fields are right justified. Blanks are not valid entry.	
409-419	Correct State Taxable Wages	11	Correct State Taxable Wages.	
420-430	Originally Reported State Income Tax Withheld	11	Incorrectly reported data. Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.	
431-441	Correct State Income Tax Withheld	11	Correct State Income Tax.	
442	Originally Reported Vested (Issued by NC Dept. of State Treasurer)	1	Incorrectly reported data. "V" ONLY for NC Dept. of State Treasurer	
443	Correct Vested (Issued by NC Dept. of State Treasurer)	1	"V" ONLY for NC Dept. of State Treasurer	

**Record length must be 1024.**

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 31<sup>st</sup> annually.**