Frequently Asked Questions

General Questions

What if I am unable to file electronically? Do I have to request a waiver?

You do not have to request a waiver for tax year 2016. The Secretary is granting an automatic waiver for businesses that can't meet the electronic filing requirements. If your business can't file electronically, you can use the CD or paper filing options without requesting a waiver. You can find a paper form here.

Will I be charged a penalty for not filing electronically by January 31, 2017?

A penalty will not be charged for tax year 2017 NC-3 filing. Regardless of which filing method a business chooses, NC-3 and withholding statements are due to NCDOR by January 31, annually.

What types of forms can I file using the eNC3 Portal?

You can file forms NC-3, NC-3X, W-2, W-2C, and 1099 using the eNC3 Portal. This includes 1099 corrected.

If I am filing 1099s that do not include North Carolina withholding, do I need to file an NC-3?

If you are filing 1099s that do not include NC withholding, you do not need to file an NC-3.

Why am I receiving an error stating "Invalid Entry" when I enter my Account ID?

A valid withholding Account ID must be entered in the Account ID field. Verify you are entering your correct NCDOR withholding account ID. This is the number you received when you registered with the Department.

Note: If you registered for a new withholding account after December 1, 2016, you may not be eligible to submit your NC-3 and withholding statements using the eNC3 Portal. If you continue to get the "Invalid Entry" error when you enter the correct Account ID, you will need to file your NC-3 and withholding statements via paper.

Payment Questions

Can I upload payment information?

Yes, you can include the payment within the NC-3 file. If you upload your payment, you do not need to manually enter payment information. Either include the payment information in the NC-3 file, or use the payment feature in the eNC3 Portal.

How do I instruct my clients to make a payment, if I don't make the payment for them?

The eNC3 Portal has a payment only feature. Instruct your clients to use the eNC3 Portal and click Payment Only.

How do I send a physical check?

You will need to include the following information on the check or in a letter mailed with your check.

- NCDOR Withholding 9 digit account number
- Business name as registered with DOR
- Tax Year
- Form type (NC-3 or NC-3X)

Can I schedule a payment?

No. You are not able to schedule payments.

eNC3 Portal Questions

Submitting Files

Can I submit files using my software provider?

Check with your software provider to find out if their format matches the NCDOR required format.

Should I submit all NC-3s, W-2s, and 1099s in one file?

No, you must submit NC-3s, W-2s, and 1099s in separate files.

Where can I find information on field formatting?

Information on field formatting and error checking is available at the following links:

- NC-3
- NC-3X
- W-2
- W-2C
- 1099s

Do NC-3s and W-2s have to be filed the same way? For example, could I file a client's NC-3s using online entry and file their W-2s using File Upload?

NC-3s and W-2s do not have to be filed the same way. The eNC3 Portal allows for flexibility in filing each form type. For example, if you are unable to upload your NC-3, you can enter the NC-3 using Manual Entry and upload your W-2 files.

Is a withholding account ID required if I am only filing 1099s?

If you are filing 1099s without a NC-3 or W-2 and you do not have a North Carolina withholding account id, you may use our web file upload method to submit a file containing the 1099s. The file must conform to the specifications found at http://www.dornc.com/electronic/enc3/enc3_1099.pdf. However, North Carolina continues to participate in the IRS Combined Federal/State Filing Program (CR/SF). Accordingly, you may continue to use the CF/SF program to report forms 1099-MISC and 1099-R that do not include North Carolina withholding. Without a withholding account id, you can only manually enter a NC-1099NRS.

Can I use the IRS Combined Federal/State Filing Program (CF/SF) to report 1099-MISC and 1099-R forms that do not include North Carolina withholding to the IRS instead of filing these forms directly with NCDOR?

Yes, you may use the CF/SF program to report 1099-MISC and 1099-R forms that **do not** include North Carolina withholding.

If I have a client that does not have a withholding account ID, can I file using an applied for status?

You cannot file using an "applied for" status. If you have applied and have not received your withholding account ID, please contact the Department for assistance.

How long does it take to receive a withholding account ID?

If your client applies online, they should receive their withholding account ID immediately. However, if there is an issue with the registration, it could take up to 10 days.

Can I submit NC-3Xs, W-2Cs, and amended 1099s electronically?

You can submit NC-3Xs, W-2Cs, and amended 1099s electronically. Make sure you select the "corrected" form in the drop down box and then check "voided."

How should I submit files that were rejected because of an error?

You can test files prior to submission in the eNC3 Portal. If you receive an error, attempt to correct the file and retest.

Can I use the IRS Combined Federal/State Filing Program (CF/SF) to report 1099-MISC and 1099-R forms that do not include North Carolina withholding to the IRS instead of filing these forms directly with NCDOR?

Yes, you may use the CF/SF program to report 1099-MISC and 1099-R forms that do not include North Carolina withholding.

File Upload

Formatting Files

What value should I use for the standard or nonstandard filing tag?

You should populate this tag with “N”.

What should be populated in the “StateAbbreviationCd” tag?

“StateAbbreviationCd” does not need to be populated.

Are there any requirements on file name, transmission IDs, or submission IDs?

There are no requirements for transmission IDs or submission IDs, but the file name should coincide with the type of file. For file name requirements, review the Naming Convention for Uploaded Files section of the file format specifications.

Will I receive an acknowledgement after the files are uploaded?

Yes. You will receive a confirmation page stating that your submission is completed. You will also receive an error message if the files are uploaded with errors.

Should the recordCount attribute refer to the total EE count or ER count?

The recordCount attribute should be the total EE count.

Are there any changes to the file formats that have been used in the past?

The file formats for the W-2 and 1099s are the same. There are new file formats for the NC-3, NC-3X, W-2C. You can review the file formats here.

Can I submit files in an Excel spreadsheet?

No, you must submit files using the eNC3 Portal. You must use the approved file formats on our website to submit files using the File Upload option. Or, you can use the Manual Entry option to submit any form type.

Should I send information in accordance with Pub 1220 and MMREF?

You should use Pub 1220 and MMREF for the File Upload option in the eNC3 Portal.

I don’t use flat file formats for my W-2s and 1099s. Can I use a different file format?

No. To use the Web File Upload option in the eNC3 Portal, you must submit your files using the defined flat file format. The flat file format is the same format used for CD filing. See the File Upload page for more information. If you are unable to use the file formats, you can use the Manual Entry option.

What is a flat file?

A “flat file” is the technical term for the file format required to submit your files using the File Upload option or CD filing options. The files must be .csv or .txt. The requirements for this file format are available on the File Upload and CD filing pages.

Since the RW record only includes federal values and the RS record only includes state values, should I report both records?

Yes, both the RW and RS records are expected.

Will I need to include ReturnState, ReturnHeaderState, ReturnDataState, StateGeneralInformation, and StateAnnual in my submissions?

Yes, this will ensure that all data needed is available to the eNC3 system.

Do I have to populate both the business recipient and individual recipient tags?

You only have to populate either the individual or business recipient tags, not both.

Submitting Files

How do I access the File Upload option in the eNC3 Portal?

You can access the File Upload option through the eNC3 Portal.

What should I do if I am a CPA and I'm submitting NC-3s and withholding statements for multiple clients?

For File Upload, you may submit multiple client's data in one file, or you can upload separate files for each client. If you use Manual Entry to submit any client information, you have the option to create a separate File Package for each client.

Are there any file name restrictions?

The full file name cannot exceed 260 characters. Special characters, such as \ / : * ? " < > |, are not allowed.

Is there a limit to the file upload size for W-2s and 1099s?

No. The eNC3 Portal does not limit the size of the file submitted; however, many web browsers have a 2 GB limit for submission.

Will my information be saved or submitted if my session expires?

No. The eNC3 Portal does not save or submit your information after a session has expired. However, some browsers may save some information after your session expires.

Why do I have to include the address information in the RS record when it is included in the RW record?

The eNC3 Portal pulls the address from the RS record, not the RW record. The RS record contains state information, while the RW record contains federal information.