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

eNC3 Specifications for Form NC-3

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-3 and the Department's copies of 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-3 and copies of withholding 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.dornc.com/enc3/ for waiver information.

Below are the file upload specifications for Form NC-3 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-3 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 "NC3RETURN." 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, NC3RETURN_02, etc.

Location	Field Description	Length	Specification	Required/Optional
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	R
17-25	FEIN/SSN	9	Numeric. Cannot be all zeroes.	R
26	FEIN/SSN Indicator	1	"F" or "S" (alpha)	R
27-96	Legal Name	70	Alphanumeric, special characters allowed	R
97-136	Street Address	40	Alphanumeric	R
137-176	City	40	Alpha	R
177-178	State	2	Postal Abbreviation, can be blank	R
179-187	Zip Code	9	Zip code + 4. Alphanumeric field. Should be left justified and blank filled.	R
188-198	January Amount	11	Dollars and cents, decimal implied. Round to a whole	R

			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	
199-209	February 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
210-220	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
221-231	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
232-242	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
243-253	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
254-264	July 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	
265-275	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
276-286	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. Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	R
287-297	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
298-308	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
309-319	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
320-330	Total Tax Withheld as Reported 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	
331-341	Tax Withheld per W-2 Statements 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
342-352	Tax Withheld per 1099 Statements 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
353-363	Total Tax Withheld per Statements 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
364-374	Total Tax Withheld as Reported 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
375-385	Total Tax Withheld Per Statements 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
386-396	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.	R

			Examples: Report $123.50 as 00000012400. Report $10,001.49 as 00001000100	
397-407	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
408-418	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
419-429	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
430-438	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.
439-455	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.
456	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.
457-466	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.
467-512	Blank	46	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	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