Form NC-3X 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 NC-3X.

What's New

- No changes with tax year 2023.

File Format Requirements

- **File Format** – The eNC3 application will only accept fixed-field text (.txt) files; no other file format will be accepted. Some examples of unacceptable formats include comma-separated values (.csv), portable document format (.pdf), Microsoft Word (.doc), and Microsoft Excel (.xls).

- **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 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 "NC3XRETURN.txt" For each NC-3X file that will be uploaded, the file name must be unique. If the NC-3X file requires multiple uploads within the same submission, name your files NC3XRETURN_01.txt, NC3XRETURN_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., NC3X100120181259.txt). File names must not include special characters with the following exceptions: dash (-) and underscore (_). File names that contain restricted special characters will produce errors.

Reminders

- State Withholding Account Number MUST be numeric; APPLIEDFOR is not a valid entry. Please reference the eNC3 FAQ's for information on how to obtain a withholding account number (if applicable).

- The eNC3 application will only allow current year 2023 and prior years 2022 & 2021 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 www.ncdor.gov/taxes/withholding-tax/enc3 for more information.

File Layout Specifications

Location	Field	Length	Specification	Required
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.	R
27	FEIN/SSN Indicator	1	Alpha; "F" for FEIN or "S" for SSN	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
180-181	Province Code	2	Required if Foreign Country Code is "CA" (Canada). If the foreign country is other than Canada, enter blanks or enter two-alpha characters for the province.	
182-183	Country Code	2	Required if Address is Foreign. Enter the two-alpha characters for the country code.	
184-192	Postal or Zip Code	9	Alphanumeric. Zip code + 4 for US Address. For foreign addresses enter the foreign postal code. Should be left justified and blank filled.	R
193-203	Total Annual Tax Withheld as Corrected Amount	11	Dollars and cents, decimal implied. Do not round. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012350. Report $10,001.49 as 00001000149.	R
204-214	Tax Withheld as Originally Reported or Previously Adjusted Amount	11	Dollars and cents, decimal implied. Do not round. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012350. Report $10,001.49 as 00001000149.	R
215-225	Refund Due Amount	11	Dollars and cents, decimal implied. Do not round. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012350. Report $10,001.49 as 00001000149.	R
226-236	Additional Tax Due Amount	11	Dollars and cents, decimal implied. Do not round. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012350. Report $10,001.49 as 00001000149.	R

237-247	Interest and Penalties Amount	11	Dollars and cents, decimal implied. Do not round. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012350. Report $10,001.49 as 00001000149.	R
248-258	Total Amount Due	11	Dollars and cents, decimal implied. Do not round. Right justify amount and zero fill to the left. Examples: Report $123.50 as 00000012350. Report $10,001.49 as 00001000149.	R
259-267	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.
268-284	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.
285	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.
286-295	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.
296-512	Blank	217	Fill with blanks	R

End of File Record				
Location	**Field Description**	**Length**	**Specification**	**Required**
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; Default to zeroes if no payments.	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

Record Length must be 512

1. Alphanumeric fields should be left justified and blank filled.

2. Amount fields are right justified and zero filled.