

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

- No changes with tax year 2024.

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 on 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 "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). File names must not include special characters with the following exceptions: dash (-) and underscore (_). File names that contain restricted special characters will produce errors.
- 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's](#) for information on how to obtain a withholding account number (if applicable).
- The eNC3 application will only allow current year 2024 and prior years 2023 & 2022 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.
- **“RCS” Record**
 - The Delivery Address is a required field; this is the employee’s mailing address.

File Layout Specifications

| Code RCS – State Record (Employee Info.) | | | | |
|---|---|---------------|---|--|
| Length | Field Description | Length | Specification | Required |
| 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. | 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. | Required if NC State Income Tax Withheld |

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|---------|--|----|--|--|
| 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. | Required if NC State Income Tax Withheld |
| 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.