

Form 1042-S File Layout Specification

Purpose of Document

The purpose of this document is to provide the file format instructions and guidance for the electronic filing of Form 1042-S.

What's New

Part 3 Sec. 4 Recipient "Q" Record -- added a new field position and revised an existing field position. Record Layout to reflect the following changes:

- Field Position 58 – Field Title: QI, WFP, or WFT revising it's reporting on Form 1042-S to report to a specific recipient – Length: 1 - General Field Description: Enter "1" if a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust is revising it's reporting on Form 1042-S to report to a specific recipient. Otherwise, enter a blank.
- Field Position 59 – Field Title: Reserved – Length: 1 – General Field Description: Enter a blank.
- Tax Year 2026 / Processing Year 2027 is the timeframe for the retirement of the FIRE System. The Information Returns Intake System (IRIS) will be the only IRS intake system for information returns currently received through FIRE, for the 2027 processing year.

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 "1042SReturn.txt". For each 1042-S file that will be uploaded, the file name must be unique. If the 1042-S file requires multiple uploads within the same submission, name your files 1042SReturn_01.txt, 1042SReturn_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., 1042s100120181259.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 IRS Publication 1187 in addition to the NCDOR field requirements that are outlined below. The uploaded files must meet the requirements for filing 1042-S information as specified in the **IRS Publication 1187 and the NCDOR 1042-S filing requirements below** to ensure the files are uploaded successfully.

Reminders

- The eNC3 application will only allow current year 2024 and prior years 2023 & 2022 filings.
- If a payer does not file Form NC-3, along with the State’s copy of each required W-2 and 1099 statement, in an electronic format via the Department’s eNC3 and Information Reporting Application the Secretary will impose a penalty against the taxpayer for failure to file Form NC-3 in the format prescribed by the Secretary. The penalty for failure to file in the format prescribed by the Secretary is \$200. For more information, please see webpage for [eNC3 and Information Reporting Application](#).
- 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

Please reference below the North Carolina specific requirements for Field Positions 58, 716-727, 728-737 & 738-739:

Record Name: Recipient “Q” Record			
Field Positions	Field Title	Length	General Field Description
58	QI, WFP, or WFT revising it’s reporting on Form 1042-S to report to a specific recipient	1	Enter “1” if a Qualified Intermediary, Withholding Foreign Partnership, or Withholding Foreign Trust is revising it’s reporting on Form 1042-S to report to a specific recipient. Otherwise, enter a blank. See instructions for Box 7d within the Instructions for Form 1042-S.
716-727	State Income Tax Withheld	12	Amount must be entered in whole dollars only , rounding to the nearest dollar (do not enter cents). If this field is not utilized, enter zeros. Numeric characters only. Right justify the information and fill unused positions with zeros.
Note: This amount is not included in the U.S. Federal Tax fields but is required if NC Tax is withheld.			
728-737	Issuer’s State Tax Number	10	Required if the amount in field position 716-727 is greater than 0 AND Issuer’s State Code is NC , otherwise optional. Enter the employer state I.D. number if assigned by the state. The state I.D. number is only 9 digits . Left justify the information and fill unused positions with blanks.
738-739	Issuer’s State Code	2	Required if the amount in field position 716-727 is greater than 0 AND Issuer’s State Code is NC , otherwise optional. Enter the two-character State Code abbreviation. See Pub 1187, Part A, Sec 12, State Abbreviations Codes, APO/FPO Addresses, and Province Codes.

All records must be a fixed length of 1020 positions.

1. The filing deadline for this information is January 31 annually.