

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

NC CD-ROM Media Specifications for 1099 Reporting

Although North Carolina participates in the IRS Combined Federal/State Filing Program, original, void, or corrected versions of forms NC-1099PS, NC-1099ITIN, NC-1099NRS, and any federal Form 1099-MISC or 1099-R where either North Carolina income tax has been withheld or the recipient's address is located in North Carolina, **must be filed directly with the North Carolina Department of Revenue**. However, you may also file original, void, or corrected versions of any of the following forms directly with the North Carolina Department of Revenue.

Form	Description
1099B	Proceeds From Broker and Barter Exchange Transactions
1099DIV	Dividends and Distributions
1099INT	Interest Income
1099K	Payment Card and Third Party Network Transactions
1099OID	Original Issue Discount
1099R	Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099MISC	Miscellaneous Income
1099G	Certain Government Payments
W-2G	Certain Gambling Winnings
NC-1099NRS	Sale of Real Property by Nonresidents
NC-1099PS	Personal Services Income paid to Nonresidents
NC-1099ITIN	Compensation paid to ITIN Contractor

Reports submitted on CD-ROM media must meet the requirements for filing Federal 1099 information as specified in **Internal Revenue Service Publication 1220**.

To file a **NC-1099PS** or **NC-1099ITIN**, follow the 1099-MISC format in the IRS Pub. 1220.
To file a **NC-1099NRS**, follow the 1099-S format in the IRS Pub. 1220.

1. Submissions of 1099/W2G data using these specifications must meet the following requirements for North Carolina:

CD-ROM

No Encrypted Media or Password Protected

Character set -- ASCII-1

Record Length -- 750 bytes (fixed), blank or zero fill unused fields to ensure length of 750

Record delimiters -- carriage return and line feed. If CR/LF is not used then positions 749 - 750

must be blank.

File name – IRSTAX in the root directory. If file requires multiple CDs, name these IRSTAX_001, IRSTAX_002, etc. File only 1 company per volume. The file may be compressed using WINZIP or PKZIP. The compressed file may be named anything but must have “.zip” suffix. However, when the file is “unzipped” the resulting file name must be “IRSTAX”.

2. External label:

a. Name and address of sender, tax year, and type of information being reported (e.g. “1099”)

b. Name, telephone number and email address of contact person

c. If file is on more than one CD, each must be numbered in order, beginning at one. Note if file is zipped.

3. Follow the IRS Pub. 1220 for format guidelines for all of the “T” record, “A” record, and “B” record through field position 662.

Record Name: Payee “B” Record			
“B” record Location	Field Descriptions	Length	Explanation
663-664	NC Personal Services (NC-1099PS) NC Personal Services (NC-1099-ITIN) Sale of Real Property by Nonresidents (NC-1099-NRS)	2	Use “PS” – NC-1099PS. Use “IT” – NC-1099ITIN. Use “NR” – NC-1099NRS.
665-673	State Withholding Account Number	9	State income tax withholding account number.
674	Vested (1099-NC Dept of State Treasurer)	1	“V” ONLY for NC Dept of State Treasurer
675-686	County	12	For NC-1099NRS ONLY. County in which property was sold.

687	Primary Residence	1	For NC-1099NRS ONLY. Use "Y" - If property was primary residence; otherwise use "N".
688-689	State	2	State Abbreviation for tax withholding.
723-734	State Income Tax Withheld	12	
747-748	Combined Federal/State Filing Program Code	2	Blank if not participating, "37" for NC
749-750	Blank or CR/LF	2	

Records and fields not specifically mentioned above may be considered optional. (Record length must be 512).

1. Alphanumeric fields should be left justified and blank filled. Amount fields are right-justified, zero-filled, dollars and cents decimal implied.
2. Multiple payers/companies may be filed on a volume. A single completed Form NC-3 Annual Withholding Reconciliation must be included in the package for each payer
3. Amount fields (Payment Amounts 1-9 and A-E plus State Income Tax Withheld) are required. Where dollar amounts are zero, enter zeros. Blanks are not a valid entry.
4. **The filing deadline for this information is January 31 annually.**
5. If the CD-ROM is unable to be processed, the contact person will be contacted to re-submit the data.
6. While it is necessary to sign up to use electronic submission for IRS reporting, it is not necessary for NC reporting.