

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

## NC CD-ROM Media Specifications for W-2 Reporting

**W-2 Wage and Tax Statement information reportable to North Carolina must be submitted either electronically or on CD-ROM media.** For electronic options, please refer to the “eNC3 W-2 format” document. These media must meet the requirements for filing Federal W-2 information as specified in the “Electronic media Specifications for Filing Forms W-2 Electronically” (EFW2) publication provided by the Social Security Administration.

Reports submitted on CD-ROM media must meet the requirements for filing Federal W-2 information as specified in SSA Publication 42-007 EFW2.

1. Submissions of W2 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 -- 512 bytes (fixed), blank or zero fill unused fields to ensure length of 512

Record delimiters -- carriage return and line feed, or neither

File name -- W2REPORT in the root directory

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 “W2REPORT”.

2. External label:

- a. Name and address of sender, tax year, and type of information being reported (e.g. ”W-2”)
- b. Name, telephone number and email address of contact person
- c. If one continuous file is on more than one volume, each must be numbered externally.
- d. Note if the file is compressed/”zipped”.

3. Refer to the **SSA Publication 42-007 EFW2** publication to create the “**RE**” and “**RW**” and create the “**RS**” records as shown below:

<b>Code RS – State Record (Employee Info.)</b>			
<b>Location</b>	<b>Field Description</b>	<b>Length</b>	<b>Specification</b>
1-2	Record Identifier	2	“RS”
3-4	State Code	2	“37”
10-18	Social Security Number	9	Numeric. Cannot be all zeroes, etc.
19-33	First Name	15	
34-48	Middle Name or Initial	15	
49-68	Last Name	20	
73-94	Location Address	22	Enter the employee’s location address (Attention, Suite, Room Number, etc)

95-116	Delivery Address	22	Enter the employee's delivery address
117-138	City	22	
139-140	State Abbreviation	2	
141-145	Zip Code	5	
146-149	Zip Code Extension	4	
248-267	State Employer Account No.	20	9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.)
276-286	State Taxable Wages	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
287-297	State Income Tax Withheld	11	Dollars and cents, decimal implied. Where dollar amount is zero, enter zeroes. Amount fields are right justified. Blanks are not valid entry.
298	Vested (Issued by NC Dept of State Treasurer)	1	"V" ONLY for NC Dept of State Treasurer

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

4. Alphanumeric fields should be left justified and blank filled. Amount fields are right-justified, zero-filled.
5. Currency fields (wages and withholdings) in RW and RS records are required. Where dollar amounts are zero, enter zeros. Blanks are not a valid entry.
6. 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.
- 7. The filing deadline for this information is January 31<sup>st</sup> annually.**
8. If the CD-ROM is unable to be processed, the contact person will be contacted to re-submit the data.
9. While it is necessary to sign up to use electronic submission for SSA reporting, it is not necessary for NC reporting.