

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

## eNC3 Specifications for 1099 Reporting

Part VII of Session Law 2015-259 includes changes to the withholding law which are designed to increase tax compliance and help the Department combat fraud. The changes affect the manner in which 1099s are filed and when they are due. The changes are effective for taxable years beginning on or after January 1, 2015.

As amended, G.S. 105-163.7 requires certain 1099 wage and tax statements to be filed on or before January 31 of the succeeding year and in electronic format as prescribed by the Secretary of Revenue. The Secretary may, upon show of good cause, waive the electronic submission requirement. Visit [www.dorn.com/enc3/](http://www.dorn.com/enc3/) for waiver information.

Although North Carolina participates in the IRS Combined Federal/State Filing Program, original, void, or corrected versions of forms NC-1099PS, NC-1099-ITIN, 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

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.

### Naming Convention for Uploaded Files

In the root directory, the file name should be "IRSTAX." For each 1099 file that will be uploaded, the file name must be unique. If 1099 file requires multiple uploads within the same submission, name your files IRSTAX\_01, IRSTAX\_02, etc. Listed below are the various forms that can be uploaded.

Below are the file upload specifications for several 1099 Wage and Tax Statements. The uploaded files must meet the requirements for filing Federal 1099 information as specified in **Internal Revenue Service Publication 1220**. The files will be uploaded using the eNC3 web application located on the Department’s website at [www.dorn.com/enc3/](http://www.dorn.com/enc3/). The 1099 files must meet the defined specifications below to ensure the files are uploaded successfully.

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

<b>Record Name: Payee “B” Record</b>			
<b>“B” record Location</b>	<b>Field Descriptions</b>	<b>Length</b>	<b>Explanation</b>
663-664	NC Personal Services (NC-1099PS) NC ITIN Contractor(NC-1099-ITIN) Sale of Real Property by Nonresidents (NC-1099NRS)	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 750).**

1. Alphanumeric fields should be left justified and blank filled. Amount fields are right-justified, zero-filled, dollars and cents decimal implied.
2. Amount fields (Payment Amounts 1-9 and A-E plus State Income Tax Withheld) are required. Where dollar amounts are zero, enter zeroes. Blanks are not a valid entry.
3. **The filing deadline for this information is January 31 annually.**