

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

eNC3 Specifications for W-2c Reporting

W-2 Wage and Tax Statement information reportable to North Carolina must be submitted electronically.

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 corrected W-2s 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 the W-2c withholding tax statements to be filed 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.dornc.com/en3/ for waiver information.

Below are the file upload specifications for Form W-2c Corrected Wage and Tax Statement. The files will be uploaded using the eNC3 web application located on the on the Department's website at www.dornc.com/enc3. The W-2c files must meet the defined specifications below to ensure the files are uploaded successfully.

Naming Convention for Uploaded Files

In the root directory, the file name should be "W2CREPORT." 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, W2CREPORT_02, etc. The files must meet the requirements for filing Federal W-2c information as specified in the "Specifications for Filing Forms W-2c Electronically (EFW2C)" publication provided by the Social Security Administration.

Refer to the SSA Publication EFW2C publication and create the "RCE" and "RCW" and create the "RCS" records as shown below:

Code RCS – State Record (Employee Info.)			
Length	Field Description	Length	Specification
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. This is a required field.
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.

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.
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).
178-199	City	22	Enter the employee's city.
200-201	State Abbreviation	2	Enter the employee's State or commonwealth/territory.
202-206	Zip Code	5	Enter a valid ZIP code.
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.)
364-383	Correct State Employer Account Number	20	Correct 9 digit NC Employer ID (Withholding account number. Left justify and blank fill this field.)
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

Records and fields not specifically mentioned may be considered optional. (Record length must be 1024).

1. Alphanumeric fields should be left justified and blank filled.
2. **The filing deadline for this information is January 31st annually.**