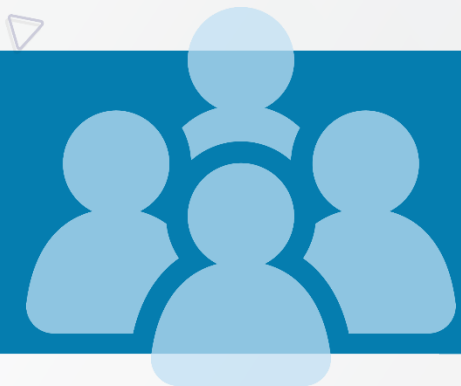


Forms Approval Season Overview

September 4, 2024



Objectives

During this presentation, we will review:

- Forms Approval Cycles for TY24
- Forms Approval Timeline
- How NCDOR Approves Forms
- NCDOR Communications for Substitute Tax Forms
- Best Practices for Form Submissions
- Errors Identified in Production
- Targets for Approving Substitute Tax Forms
- Resources Available for Forms Submissions

Have Questions? Contact NCDOR at
allaboutforms@ncdor.gov



TY24 Form Approval Cycles

Tax Type	Beginning	Forms
Sales and Use/ Common/Shared	August 30, 2024	13 Sales and Use, GEN-58, GEN-58R and NC-BR
Withholding/ Common/Shared	September 6, 2024	9 Withholding Forms, EFT-100C, EFT-100D
Individual/ Common/Shared	September 20, 2024	6 Individual Forms, 4 Individual Vouchers, NC-EDU, NC-NOL
Corporate/ Common/Shared	October 4, 2024	17 Corporate Forms, NC K-1 Supplemental Sch, NC-PE
Partnership/ Common/Shared	October 18, 2024	8 Partnership Forms, D-410P, NC-478 Summary, NC-478PT
Fiduciary/Estates and Trusts	November 1, 2024	5 Fiduciary Forms
Various	TBD	D-422, D-422A, NC-4, NC-4EZ, NC-4NRA and NC-4P

Forms Approval Timeline

Forms Approval Timeline

LOIs

- LOI Updated/Posted
- LOIs Approved
- SES Access Granted

Form Submissions Begin

- Unchanged Forms Posted
- Email Invite to Submit Forms
- Updated Forms Posted
- Maintain and Update SD Required Approval Dates

Approvals Letters Sent

- Forms Validated
- Forms Tested
- Forms Approved

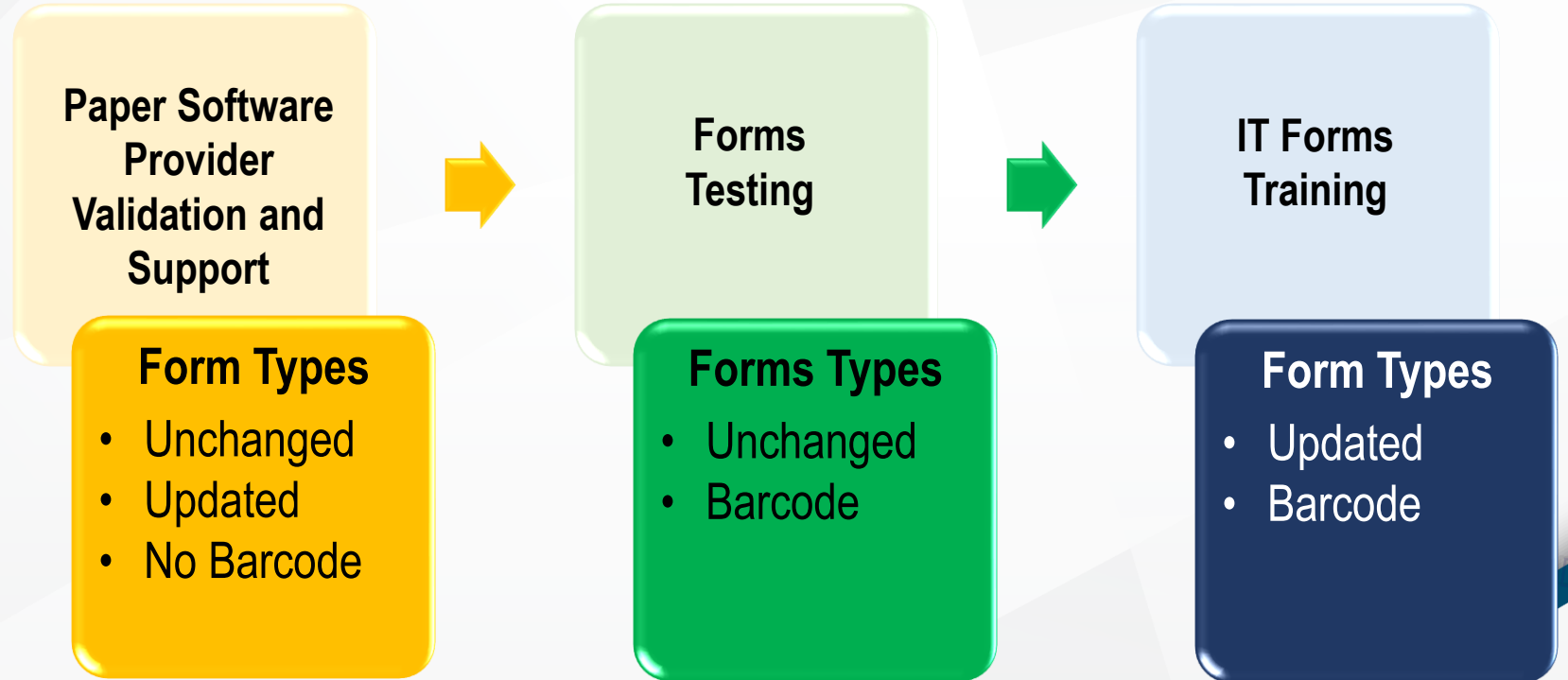
Lessons Learned

- ASPRs Sent
- ASPR Meetings
- Annual SD Teleconference



How NCDOR Approves Forms

Each approval area has a list of specifications to validate each on each form submission. When all specifications are validated, the form is approved and the Developer is notified.



Targets for pSPVS in TSCO



- Substitute Tax Forms are to be submitted and approved within thirty **(30)** business days of the submission approval start date
- Obtain approval within three **(3)** or fewer attempts, including the initial submission

Paper Software Provider Validation and Support intends to accurately approve substitute tax forms for our external partners and want to share any available tool to ensure the Developers' success.

Forms Available for 2024

Tax Schedule	Total	Unchanged w/Barcode	Unchanged w/o Barcode	Updated with Barcode	Updated w/o Barcode	New w/o Barcode
Individual Income	13			9	4	
Corporate and Franchise Income	16		1	10	5	
Partnership Income	8			3	5	
Estates and Trusts Income	6			2	4	
Common/Shared	13	2	3	0	8	
Sales and Use	13	9	4			
Withholding	13	6	1	2	4	
Total Forms Available for Development	82	17	9	26	30	

Forms are subject to change.



NCDOR Communications

Topic	From Which Email Resource	Method of Communication	Audience
Invitation to Submit Forms/ General Communications	allaboutforms@ncdor.gov	Email	Developer Community
Updates to Forms Submissions	sdformsupdate@ncdor.gov	Email	Developer Only
Form Approvals	Specialist in pSPVS	Email	Developer Only
Approval Season Process Report (ASPR)	Specialist in pSPVS	Email	Developer Only
ASPR Performance During Approval Season	Specialist(s) in pSPVS	MS Teams Meeting	Developer Only
Annual SD Teleconference	allaboutforms@ncdor.gov	MS Teams Meeting	Developer Community



- Submit forms based on SD Required Approval Dates for 2024
- Use Available Resources
- Contact pSPVS for any information and/or clarity
- Use the Correct Naming Scheme when emailing/saving PDFs
- Only Send Form Submissions to SDFormsUpdate@ncdor.gov

Have Questions? Contact NCDOR at
allaboutforms@ncdor.gov



Targeted Turnaround Times



Paper Software Provider Validation and Support honors the time and resources of our external partners and want to provide feedback in a supportive and timely manner. We encourage each partner to meet the targeted turnaround times when submitting or resubmitting forms as needed.

Errors Identified During Approval

Missing Data:

D-400 2022 Page 2 (SD)

Last Name (First 10 Characters) **MCALLISTER** Your Social Security Number **900123456**

D-400 Line-by-Line Information

6. Federal Adjusted Gross Income	6. -12345678
7. Additions to Federal Adjusted Gross Income	7. 12345678

Incorrect Period:

D-403 2022 Partnership Income Tax Return
10-13-22 North Carolina Department of Revenue

For calendar year 2022 or fiscal year beginning **07 01 22** and ending **03 31 22** DOR Use Only

MASTER DATA STORAGE 415 MAIN STREET RALEIGH, NC 27640 Federal Employer ID Number: 999114654
If LLC, Secretary of State ID Number: 9874563

Incorrect Formatting of Foreign Address:

CD-V Franchise Tax Payment Voucher
9-24-12 North Carolina Department of Revenue

For calendar year or other tax year beginning **02 01 22** and ending **01 31 23**

BIG TAX 999123456

1981 **FOREIGN ADDRESS** DR Total Franchise Tax Due

TEST **Remove** => FK 132TE< **00000** \$ 1060.00

Data Not Flowing:

D-403 2022 Partnership Income Tax Return
10-13-22 North Carolina Department of Revenue

For calendar year 2022 or fiscal year beginning **22** and ending

LODIS ACCESSORIES UNLIMITED CORP 65870 MAINSTREAM RIVER STREET 311B Federal Employer ID Number: 666222511
SOMECITYSOMEWHERE, CHIBAREGION 00000 JAPAN If LLC, Secretary of State ID Number:

Filing Information: Initial Return Final Return Partnership is LLC NC-NPA Forms attached Publicly Traded Partnership
 Amended Return Short Period Partnership has Nonresident Owners NC-478 attached NC-PE attached

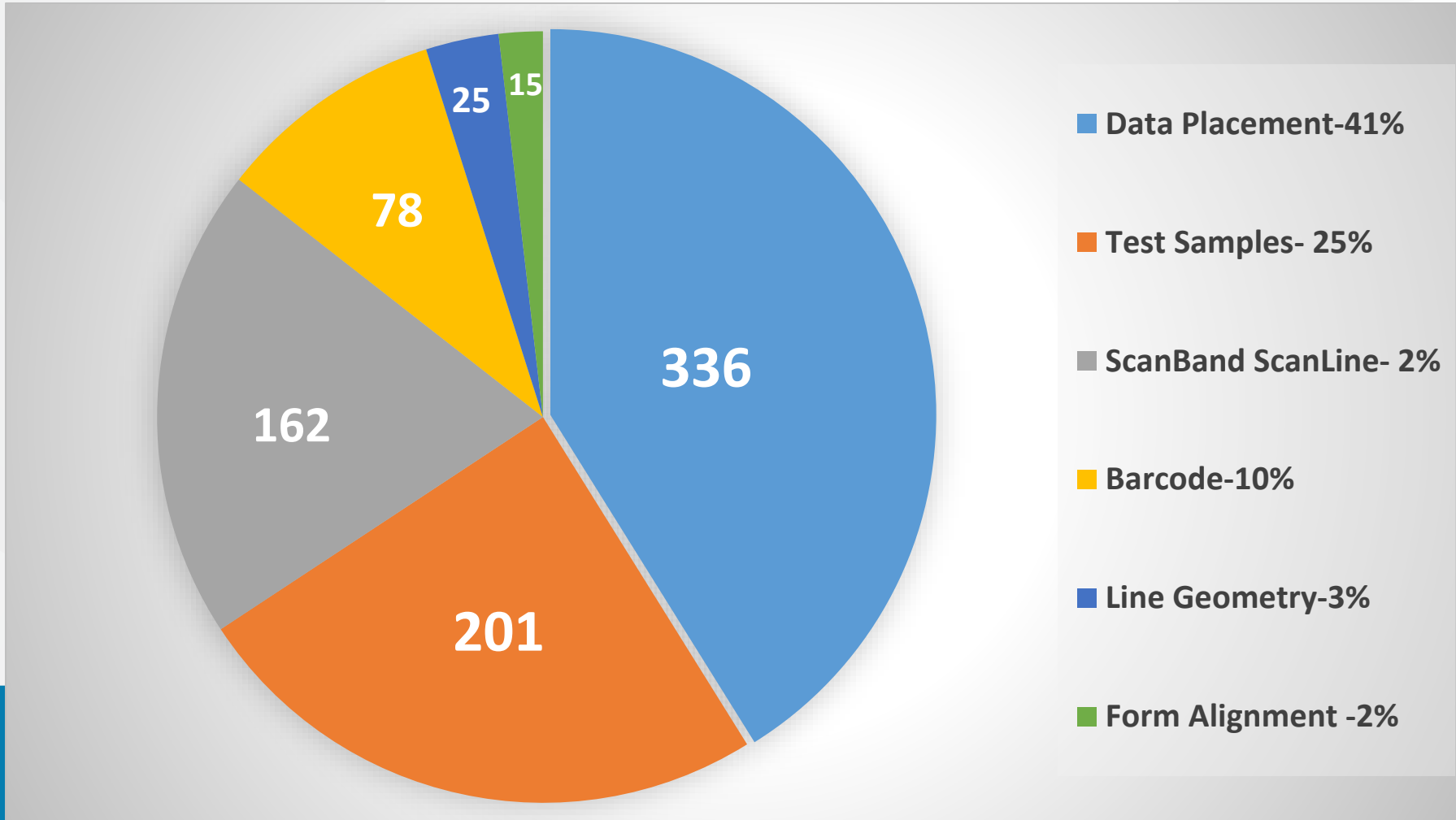
Taxed Partnership Is the partnership making the election to be a Taxed Partnership for tax year 2022? Yes No

Federal Extension Was the partnership granted an automatic extension to file its 2022 federal income tax return (Form 1065)? Yes No

N.C. Education Endowment Fund: A partnership may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of partnership's overpayment to the Fund. To make a contribution, enclose Form NC-EDU and the partnership's payment of \$ To designate the partnership's overpayment to the Fund, enter the amount of the partnership's designation on Line 26 on Page 2.

LODI 6587 00000 IR Y AR N FR N SP N LLC N NO Y
NPA Y NC N PTP Y PE N TPAR Y FDEXT N
LODIS ACCESSORIES UNLIMITED CORP 311B 666222511 **1234567**

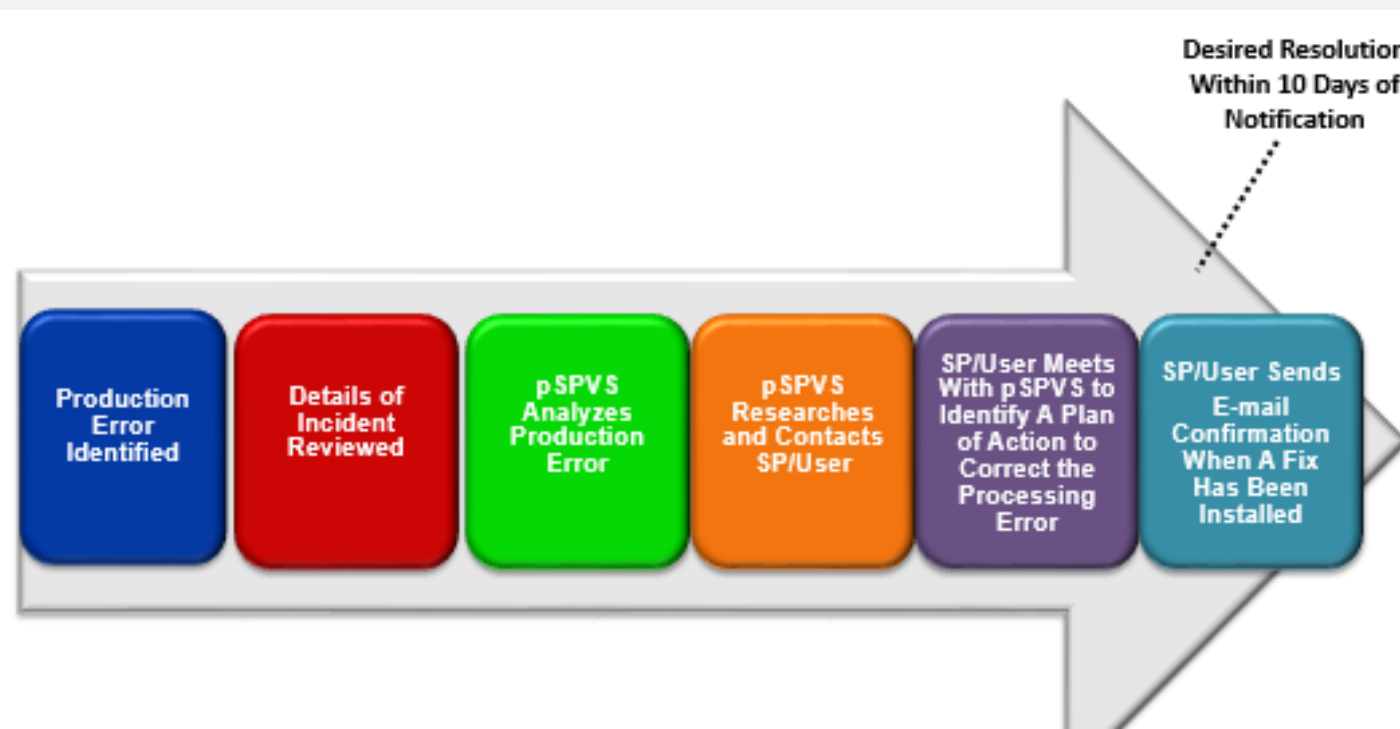
Top Resubmission Requests



Errors Identified in Production

Errors identified in Production require resolution at NCDOR. To avoid Production Errors:

- Submit at least one test sample with product identifiable information so NCDOR will recognize all forms submitted from the product
- Save both paper and electronic versions of the approved form for comparison in subsequent years
- Ensure only the approved version for the tax approval season is placed in operating system
- Secure software so users cannot alter the approved version or submit unapproved PDFs from the product



Resources Available



NCDOR posts the following resources on the SES to assist with the development of paper/substitute tax forms:

- SD Required Approval Dates for 2024
- Requirements for the Approval of Substitute Tax Forms
- SD Specifications
- SD Final
- SD Grid
- SP Checklist
- Period Ending Chart
- Function Codes
- Providing PDF Forms via Email

SD Required Approval Dates

Form Number	Form Name	Unchanged	Form	Grid	Spec	Submission Approval Start Date	Target Date for Initial Submission By or Before**	Required Approval Date
NC-3	Annual Withholding Reconciliation	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-3X	Amended Annual Withholding Reconciliation	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5	Withholding Return		✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5A	Applied For Status - Withholding Return	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5P	Withholding Payment Voucher		✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5PA	Applied For Status - Withholding Payment Voucher	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5PX	Amended Withholding Payment Voucher	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5Q	Quarterly Income Tax Withholding Return	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-5X	Amended Withholding Return	✓	✓	✓	✓	09/06/24	09/27/24	10/18/24
NC-4*	Employee's Withholding Allowance Certificate				✓	TBD	TBD	TBD
NC-4EZ*	Employee's Withholding Allowance Certificate				✓	TBD	TBD	TBD
NC-4 NRA*	Nonresident Alien Employee's Withholding Allowance Certificate				✓	TBD	TBD	TBD
NC-4P*	Withholding Certificate for Pension or Annuity Payments				✓	TBD	TBD	TBD

* Reproduce substitute tax form using the DOR Final

**NCDOR's recommended date for the first submission in order to ensure a timely approval

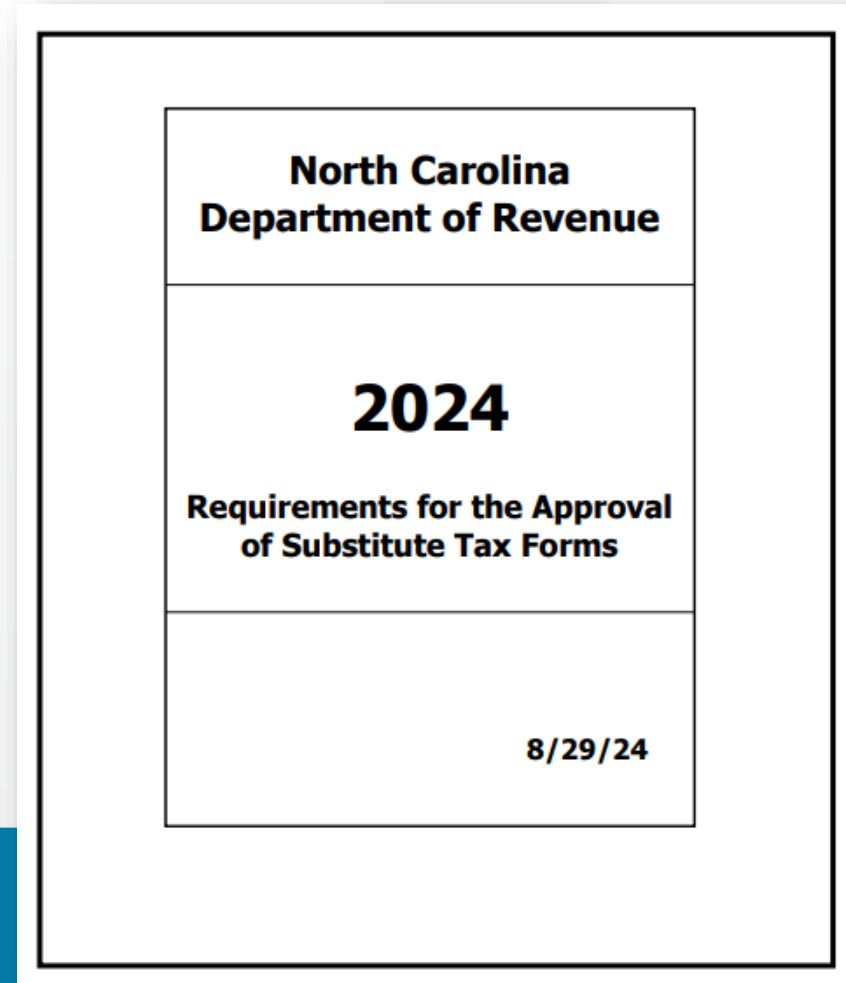
Approval Cycle has started for this form

This spreadsheet is located in the **SD Resources** folder on the SES. The important details of whether the form is unchanged, has posted to the SES and the required approval dates in the approval cycle for a form is included. The row of a form will be highlighted after the approval cycle begins.



Requirements for the Approval of Substitute Tax Forms

The “Requirements for the Approval of Substitute Tax Forms” is our most comprehensive resource for forms approval and submission requirements at NCDOR. The *Requirements* are located in the **SD Resources** folder on the SES and contains relevant instructions about the approval process



SD Specification

The SD Specification is located in the **SD Spec** folder for each tax schedule or type on the SES. The changes for the year, important dates required for approval, print line instructions, variety and number of required test samples are included.

D-400 INDIVIDUAL INCOME TAX RETURN 2024 (REVISION 7-25-24)

CHANGES FOR THE YEAR

- Barcode, revision date, tax year rate, tax year references and verbiage updated.
- Tax Rate decreased to 4.50%.
- Line amounts should be populated with a value or enter a "0" on each field when applicable for all 7 of the test samples.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 6 and 14 for Form D-400, including the full field.

Production Details:

Submission Approval Start Date:	September 20, 2024
Target Date for Initial Submission:	October 11, 2024
Required Approval Date:	November 1, 2024
Form Period Date Effective:	Calendar Year December 31, 2024 Fiscal Year November 30, 2025
For Filing Periods:	December 2024 and later
Form Placed in Software:	After December 31, 2024
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Express Mail

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 70201XX026. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 27, Column 75 - 79 and Row 42, Column 75 - 79. Print the number either stacked or vertically to the right of the barcode.

USE:

- 12-point Courier font for variable data
- All capital letters for variable data
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Each of the (5) filing statuses when submitting test samples
- Five (5) spaces in scan band for percentage but actual percentage on supporting pages
- Foreign zip code of 00000 in scanband for two required fields
- Hard coded year "24" for the tax year - including blank copy
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Proper format when data of paid preparer ID and telephone number flows into scan band
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for SSNs

BARCODE DIMENSIONS:

- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS
- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- SYMBOLLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD TEMPLATE
- NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD OR ENTER A "0"
- INCLUDE AT LEAST ONE TEST SAMPLE WITH A BALANCE DUE, REFUND DUE AND ZERO DUE AMOUNT
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- INCLUDE ONE TEST SAMPLE WITH PRIMARY AND SPOUSE
- INCLUDE ONE TEST SAMPLE WITH PRIMARY MIDDLE INITIAL
- INCLUDE ONE TEST SAMPLE WITH SPOUSE MIDDLE INITIAL
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES



PROPOSED VARIETY OF D-400 TEST SAMPLES

TEST SAMPLE:	1	2	3	4	5	6	7
FS	1	2	3	4	5	4	2
PP	N	Y	Y	N	Y	Y	Y
DT	N	N	N	Y	N	N	N
DC	N	N	N	N	N	Y	N
TPRES	Y	Y	N	Y	Y	Y	N
SPRES	N	Y	N	N	N	N	N
VT	N	N	N	N	N	N	Y
SVT	N	Y	N	N	N	N	N
DS	N	Y	N	N	N	N	N
EA	N	N	N	Y	N	N	N
ID	-	-	-	08/28/23	-	-	-
SD	-	08/10/23	-	-	-	-	-
FDEXT	N	N	N	N	N	Y	N
CY/FY	CY	CY	CY	CY	CY	CY	FY
YOD SP	-	-	-	-	2021	-	-
NEG LN 6	N	N	N	N	N	Y	N
NEG LN14	N	N	N	N	Y	N	N
LN 10A	N	N	N	Y	N	N	N
LN 11	N	N	ITEMIZE	N	N	N	N
LN 13	N	Y	N	<100%	N	N	>100%
LN 14	Y	N	N	N	N	N	N
EU	F	-	-	BLANK	-	A	ANY
RESULTS	ANY	ANY	REFUND	PAYMENT	ZERO	ANY	ANY

SD Final

Generally substitute tax forms are reproduced from the SD Final. This version is located in the **SD Final** folder for each tax schedule or type on the SES. There are 22 substitute tax forms produced from the DOR Final, an NCDOR version. Review the indicators on the SD Required Approval Dates spreadsheet to determine which version should be used.

D-400 (SD) 7-25-24 **Individual Income Tax Return 2024**
 North Carolina Department of Revenue
 < Staple All Pages of Your Return and W-2s Here Amended Return DOR Use Only

For calendar year 2024, or fiscal year beginning 12 19 24 and ending 12 19 78
 ALEXANDERX15MAX K & MICHELLEXX15MAX Q MCALLISTERXXXXX20MAX
 5121 VALDEZ COURT 11056 RALEIGH NC 27605 WAKE FRNCOUNTRY
 Your SSN: 900123456 Spouse's SSN: 900123456

Filing Status: 1. Single 2. Married Filing Jointly 3. Married Filing Separately
 4. Head of Household 5. Qualifying Widow(er)

Are you a resident of N.C. for the entire year? Yes No Return for deceased taxpayer. Date of death: 12 19 78
 Was your spouse a resident for the entire year? Yes No Return for deceased spouse. Date of death: 12 19 78

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ 12345678. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2025, and a U.S. citizen or resident.
 Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

FS	2	PP	Y	DT	Y	OC	N	TPRES	Y	SPRES	Y	VT	Y	SVT	Y
ABCD	ABCD	27605	DS	Y	EA	N	TD	12 19 78	SD	12 19 78	FDEXT	Y			
ALEXANDERX15MAX	K	MCALLISTERXXXXX20MAX						900123456	WAKEX						
MICHELLEXX15MAX	Q	MCALLISTERXXXXX20MAX						900123456	NC	27605					
5121 VALDEZ	CTXXXXXXXXXXXXXXXXX35MAX	11056	RALEIGHXXXXXXXXXX20MAX												
06	-12345678		16					12345678	26C			123456			
07	12345678		18	N				12345678	26E			12345678			
09	12345678		20A					12345678	EU			F			
10A	12		20B					12345678	27			12345678			
10B	12345		21A					12345678	29			12345678			
11	S Y I Y		21B					12345678	30			12345678			
11	12345678		21C					12345678	31			12345678			
13	13456		21D					12345678	32			12345678			
14	-12345678		26A					12345678	34			12345678			
15	12345678		26B					123456							
TN	1234567890		PN					1234567890	PP			A12345678			



Sign Return Below Refund Due 12345678 Payment Due 12346578
 I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

SD Forms Using DOR Finals

SD Forms Created From DOR Finals		
Rev. 08/31/2024	Form	Status
Corporate	CD-405CW	Updated
	CD-418	Updated
	CD-429B	Updated
	CD-429 PTE	Updated
Individual	D-422	Updated
	D-422A	Updated
Partnership	D-403V	Updated
	D-403V Amd	Updated
	NC-40 PTE	Updated
Estate and Trust	D-407V	Updated
	D-407V Amd	Updated
Sales and Use	E-595E	Unchanged
Withholding	NC-4	Updated
	NC-4EZ	Updated
	NC-4 NRA	Updated
	NC-4P	Updated
Common/Shared	EFT-100C	Updated
	EFT-100D	Updated
	NC-429B PTE	Updated
	NC-NOL	Updated
	Gen 58	Updated
	Gen 58R	Unchanged

The 22 substitute tax forms that are produced from the DOR Final have been listed here as a quick reference.

SD Grid



D-400 (SD) 7-25-24 Individual Income Tax Return 2024
 North Carolina Department of Revenue

For calendar year 2024, or fiscal year beginning 12 19 24 and ending 12 19 28

ALEXANDERX15MAX K & MICHELLEXX15MAX Q MCALLISTERXXXXX20MAX
 5121 VALDEZ COURT 11056 RALEIGH NC 27605 WAKE FRNCOUNTRY

Filing Status: 1. Single 2. Married Filing Jointly 3. Married Filing Separately 4. Head of Household 5. Qualifying Widow(er)

Were you a resident of N.C. for the entire year? Yes No

Were you granted an automatic extension to file your 2024 federal income tax return, e.g., Form 1040? Yes No

Year spouse died: 1999

Return for deceased taxpayer. Date of death: 12 19 78

Return for deceased spouse. Date of death: 12 19 78

N.C. Education Endowment Fund: You may contribute to the N.C. Education Endowment Fund by making a contribution or designating some or all of your overpayment to the Fund. To make a contribution, enclose Form NC-EDU and your payment of \$ 12345678. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 31. (See instructions for information about the Fund.)

Select box if you, or if married filing jointly, your spouse were out of the country on April 15, 2025, and a U.S. citizen or resident.

Select box if return is filed and signed by Executor, Administrator, or Court-Appointed Personal Representative.

PS	2	PP	Y	DT	Y	OC	N	TPRES	Y	SPRES	Y	VT	Y	SVT	Y
ABCD	ABCD	27605	DS	Y	EA	N	TD	12 19 78	SD	12 19 78	FDEXT	Y			
ALEXANDERX15MAX	K	MCALLISTERXXXXX20MAX	900123456	WAKEX											
MICHELLEXX15MAX	Q	MCALLISTERXXXXX20MAX	900123456	NC	27605										
5121 VALDEZ	CTXXXXXXXXXXXXXXXX35MAX	11056	RALEIGHXXXXXXXX20MAX												
06	-12345678	16	12345678	26C	123456										
07	12345678	18 N	12345678	26E	12345678										
09	12345678	20A	12345678	EU	F										
10A	12	20B	12345678	27	12345678										
10B	12345	21A	12345678	29	12345678										
11	S Y I Y	21B	12345678	30	12345678										
11	12345678	21C	12345678	31	12345678										
13	13456	21D	12345678	32	12345678										
14	-12345678	26A	12345678	34	12345678										
15	12345678	26B	123456												
TN	1234567890	PN	1234567890	PP	A12345678										

Sign Return Below **Refund Due** 12345678 **Payment Due** 12346578

I declare and certify that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete.

Check here if you authorize the North Carolina Department of Revenue to discuss this return and attachments with the paid preparer below.

Your Signature _____ Date _____ Spouse's Signature (if filing joint return, both must sign) _____ Date _____ Contact Phone No. (include area code) _____

PAID PREPARER USE ONLY If prepared by a person other than taxpayer, this certification is based on all information of which the preparer has any knowledge.

Paid Preparer's Signature _____ Date _____ Preparer's Contact Phone Number (include area code) _____ Preparer's FEIN, SSN, or PTIN _____

The grid layout is located in the **SD Grid** folder for each tax schedule or type on the SES. Only forms with a barcode will have this resource.

SP Checklist

Before sending submissions for review and approval, Software Providers (SPs) should confirm required items on the **SP Checklist** (SPC) have been completed to avoid resubmissions. The SPC is a comprehensive list of specifications from all three approval areas and covers the main areas of forms approval below.

- Barcode
- Line Geometry
- Scan Band/Lines
- Data and Placement
- Forms Alignment
- Test Samples



NCDOR **SP Checklist**

5/23/24

Use the SP Checklist to ensure the accuracy of forms submitted.

Barcode:

(A) Make sure the barcode is generated as a high resolution bitmap.

(B) Make sure the barcode accurately reads as correct barcode *number* for your company.

(C) Make sure the barcode *number* is properly placed based on specifications given.

(D) Make sure the barcode is properly placed based on specifications given.

(E) Make sure the barcode is the correct size based on specifications given.

(F) Regenerate an unchanged form's barcode to ensure the barcode will scan.

Line Geometry:

(G) Ensure the line geometry matches the required SD or Approved Trained Version (ATV).

(H) Make sure lines are solid, not too thin or too bold. Lines should be consistent throughout.

(I) Use 1 point thickness for line geometry.

Scan Band/Lines:

(J) Make sure the variable scanband data is in 12 point "Courier" or "New Courier".

(K) Make sure the variable scanline data is in 12 point "Courier" or "New Courier".

(L) Make sure all required fields are populated; the fields should not be blank.

(M) Make sure the correct data flows from the supporting field into the scan band/line.

(N) Use the correct *period* end date and check digit from the period ending chart provided.

(O) Calculate the correct check digit for account identification or SSN/FEIN in the scanline.

(P) Use the correct *function code* from the SD Spec provided on the SES.

(Q) Update all fields with an amount or "0" or a "Y/N" for yes/no indicators in the scanband.

(R) Show the correct number of characters in scanband.

Data and Placement:

(S) Confirm all fields are included, populated and correctly formatted.

(T) Validate the data placement matches either the SD or ATV.

(U) Confirm money is formatted to two decimals as "0.00" with no commas, right justified.

(V) Make sure all data fields match length and variable letters shown on SD/ATV Version.

(W) Make sure all data fields are formatted for the proper alpha/numeric field(s).

(X) Verify all variable text is correct and in CAPITAL letters.

Period Ending Chart

07/03/24

Period Ending Chart

NC-40	
4/15/2025	12254
6/15/2025	12254
9/15/2025	12254
1/15/2026	12254

D-410 and D-410P	
Scanline Tax Period	20249

CD-429			
Period Beginning	Period Ending	Type of Filer: Calendar, Fiscal or Short Year	Scan Line with Check Digit
01/01/25	12/31/25	Calendar	12254
02/01/25	01/31/26	Fiscal	01261
03/01/25	02/28/26	Fiscal	02267
04/01/25	03/31/26	Fiscal	03263
05/01/25	04/30/26	Fiscal	04260
06/01/25	05/31/26	Fiscal	05266
07/01/25	06/30/26	Fiscal	06262
08/01/25	07/31/26	Fiscal	07269
09/01/25	08/31/26	Fiscal	08265
10/01/25	09/30/26	Fiscal	09261
11/01/25	10/31/26	Fiscal	10260
12/01/25	11/30/26	Fiscal	11266
05/01/25	12/31/25	Short	12254

CD-V, CD-V Amended, CD-419, NC-EDU			
Period Beginning	Period Ending	Type of Filer: Calendar, Fiscal or Short Year	Scan Line with Check Digit
01/01/24	12/31/24	Calendar	12246
02/01/24	01/31/25	Fiscal	01252
03/01/24	02/28/25	Fiscal	02259
04/01/24	03/31/25	Fiscal	03255
05/01/24	04/30/25	Fiscal	04251
06/01/24	05/31/25	Fiscal	05258
07/01/24	06/30/25	Fiscal	06254
08/01/24	07/31/25	Fiscal	07251
09/01/24	08/31/25	Fiscal	08257
10/01/24	09/30/25	Fiscal	09253
11/01/24	10/31/25	Fiscal	10251
12/01/24	11/30/25	Fiscal	11258
05/01/24	12/31/24	Short	12246

D-400V and D-400 V Amended	
Scanline Tax Period	20249

NC-5P and NC-5PX	
Scanline Tax Period	20257

NC-5 and NC-5X			
Period Ending	Monthly File By Date	Quarterly File By Date	Scan Line with Check Digit
01/31/25	02/15/25		01252
02/28/25	03/15/25		02259
03/31/25	04/15/25	04/30/25	03255
04/30/25	05/15/25		04251
05/31/25	06/15/25		05258
06/30/25	07/15/25	07/31/25	06254
07/31/25	08/15/25		07251
08/31/25	09/15/25		08257
09/30/25	10/15/25	10/31/25	09253
10/31/25	11/15/25		10251
11/30/25	12/15/25		11258
12/31/25	01/31/26		12254

E-500, E-500E, E-500F, E-500G, E-500H, E-500J, E-500K and E-500L			
Period Ending	Monthly File By Date	Quarterly File By Date	
10/31/24	11/20/24		
11/30/24	12/20/24		
12/31/24	01/20/25*	01/31/25	
01/31/25	02/20/25		
02/28/25	03/20/25		
03/31/25	04/20/25	04/30/25	
04/30/25	05/20/25		
05/31/25	06/20/25		
06/30/25	07/20/25*	07/31/25	
07/31/25	08/20/25		
08/31/25	09/20/25		
09/30/25	10/20/25	10/31/25	

*Form E-500L Semi-Annual Due Dates; Form E-500L only has monthly and semiannual filing periods. No quarterly.

The “Period Ending Chart” is a document located in the **SD Resources** folder on the SES. The chart shows the required periods for a form, scanline period and check digit for all coupons or down-sized forms. Generally, Developers should not be submitting any period that is not listed in this chart.

Function Codes

The “Function Codes” is also a document located in the **SD Resources** folder on the SES. This chart shows the required function codes and check digit for a form’s scanline on all coupons or down-sized forms. The document also shows the proper formatting for periods in the scanline across different tax schedules at NCDOR.

8/28/2024

Function Codes

Individual	Function Code	Corporate	Function Code
D-400V	06408	CD-419 Corp	06530
D-400V Amd	06441	CD-419 Fran	05037
D-410	06491	CD-429	06602
NC-40	06301	CD-V Corp	06505
NC-EDU	19208	CD-V Fran	05002
		CD-V Amd Corp	06513
		CD-V Amd Fran	05011
		NC-EDU	19224

Partnership / Fiduciary

D-410P	06459 Partnership
D-410P	76511 Estates and Trusts
NC-EDU	19216 Estates and Trusts
NC-EDU	19232 Partnership

Withholding

NC-3	06190
NC-5 (M)	06106
NC-5 (Q)	06157
NC-5P	06050
NC-5PX	76058
NC-5X (M)	76104
NC-5 X (Q)	76155

Scanline Tax Period:

NOTE: The *period check digit* is based on the beginning year for Forms D-400V, D-400V Amd, D-410 and D-410P.

The *period check digit* is based on 12 (for December) and the year for calendar year filers (Forms NC-40 and NC-EDU); fiscal year filers use the ending month and year.

The *period check digit* is based on the year for Forms NC-5P and NC-5PX.

The *period check digit* is based on the ending month and year for Forms NC-5, NC-5X, CD-419, CD-429 and CDV's.

Providing PDF Forms via Email

E-mail Naming Scheme

E-mail subject lines must be typed as indicated.

(If the subject line is formatted incorrectly, the SP will be required to resubmit the forms in the correct format.)

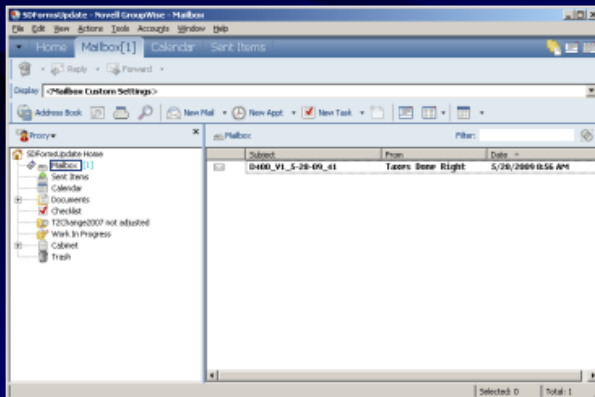
Form number_Version number_Date_SPID

Note: Please make sure that your version numbers are correct.

examples

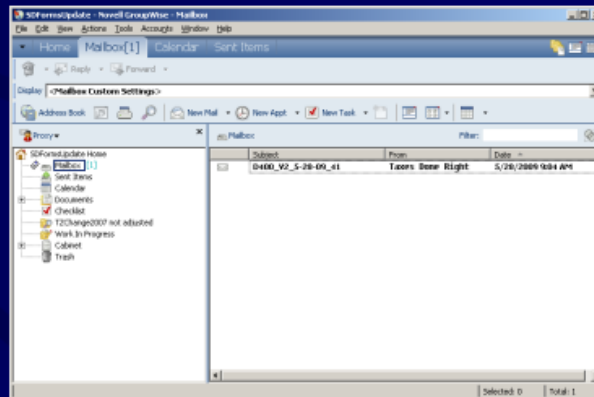
Initial Submit

E-500_V1_9-27-24_41



Resubmit Number 1

E-500_V2_9-30-24_41



Form submissions must come in with the correct naming scheme on both the subject line of the email and the PDF. Information on how to create the required naming scheme is located in the presentation “Providing PDF Forms via Email” in the **SD Resources** folder on the SES. Our electronic filing system is at its best with correctly named form submissions.

Final Q & A



Contact Information

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