NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Forms Approval Season Overview

August 30, 2023

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Objectives

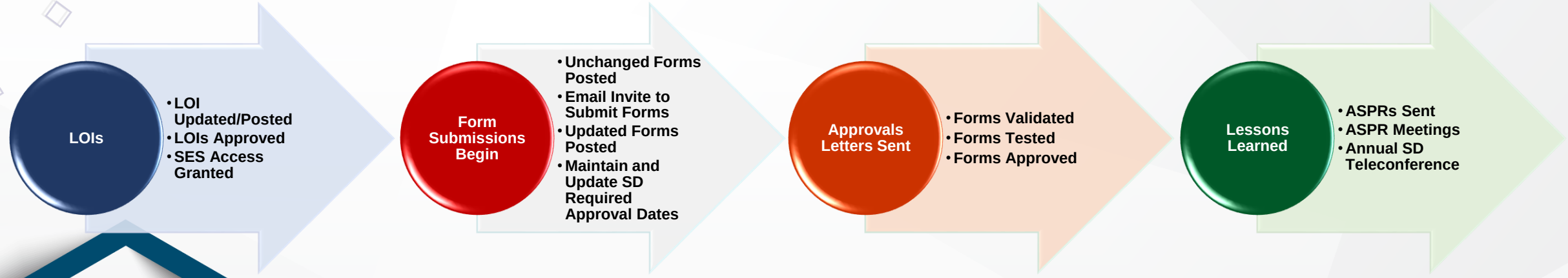
During this presentation, we will review:

- Forms Approval Timeline
- How NCDOR Approves Forms
- NCDOR Communications
- Best Practices for Form Submissions
- Standards of pSPVS in TSCO
- Errors Identified
- Resources available for Forms Submissions

Have Questions? Contact NCDOR at allaboutforms@ncdor.gov

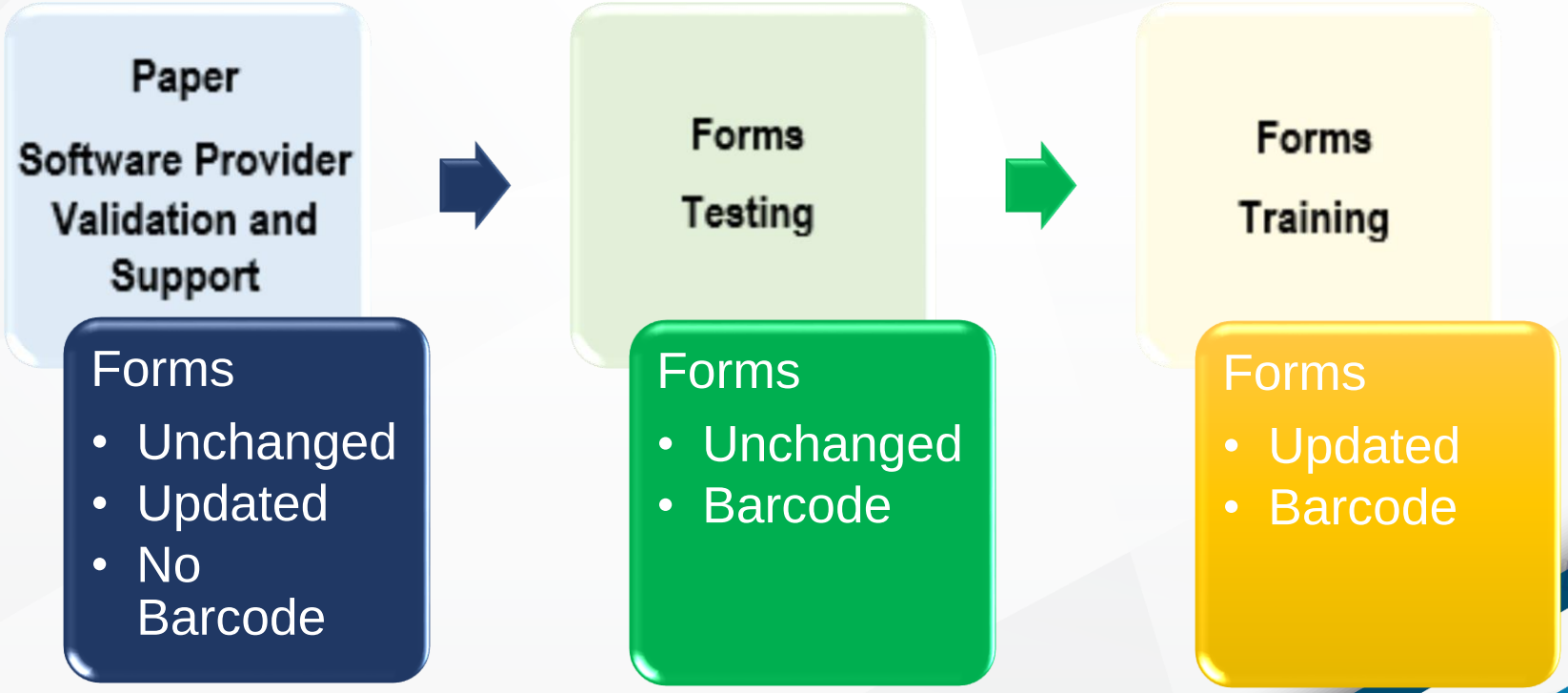
Forms Approval Timeline

Forms Approval Timeline



How NCDOR Approves Forms

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



NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Forms Available for 2023

As of the date of this presentation, the NC General Assembly is still in session; therefore, forms are subject to change.

Tax Schedule	Total	Unchanged w/Barcode	Unchanged w/o Barcode	Updated with Barcode	Updated w/o Barcode	New w/o Barcode
Individual Income	13	2	1	7	3	
Corporate and Franchise Income	16	7	1	3	5	
Partnership Income	8	1		2	3	2
Estates and Trusts Income	6	1		2	1	2
Common/Shared	12	1	4	2	4	1
Sales and Use	14	9	5			
Withholding	13	8	1		4	
Total Forms Available for Development	82	29	12	16	20	5

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

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Best Practices for Forms Submissions

- Submit forms based on SD Required Approval Dates for 2023
- Use Available Resources
- Contact pSPVS for any information and/or clarity
- Use the Correct Naming Scheme when emailing/saving PDFs
- Send Form Submissions to SDFormsUpdate@ncdor.gov only

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 wants 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.

Standards of 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.

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

For calendar year 2022 or [X] 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 9-24-12 **Franchise Tax Payment Voucher**
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 10-13-22 **2022 Partnership Income Tax Return**
North Carolina Department of Revenue

For calendar year 2022 or [ ] fiscal year beginning 22 and ending DOR Use Only

LODIS ACCESSORIES UNLIMITED CORP
65870 MAINSTREAM RIVER STREET 311B
SOMECITYSOMEWHERE, CHIBAREGION 00000 JAPAN

Federal Employer ID Number: 666222511
If LLC, Secretary of State ID Number:

Filing Information: [X] Initial Return [ ] Final Return [ ] Partnership is LLC [X] NC-NPA Forms attached [X] Publicly Traded Partnership
[ ] Amended Return [ ] Short Period [X] 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 [X] No [ ]

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

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.

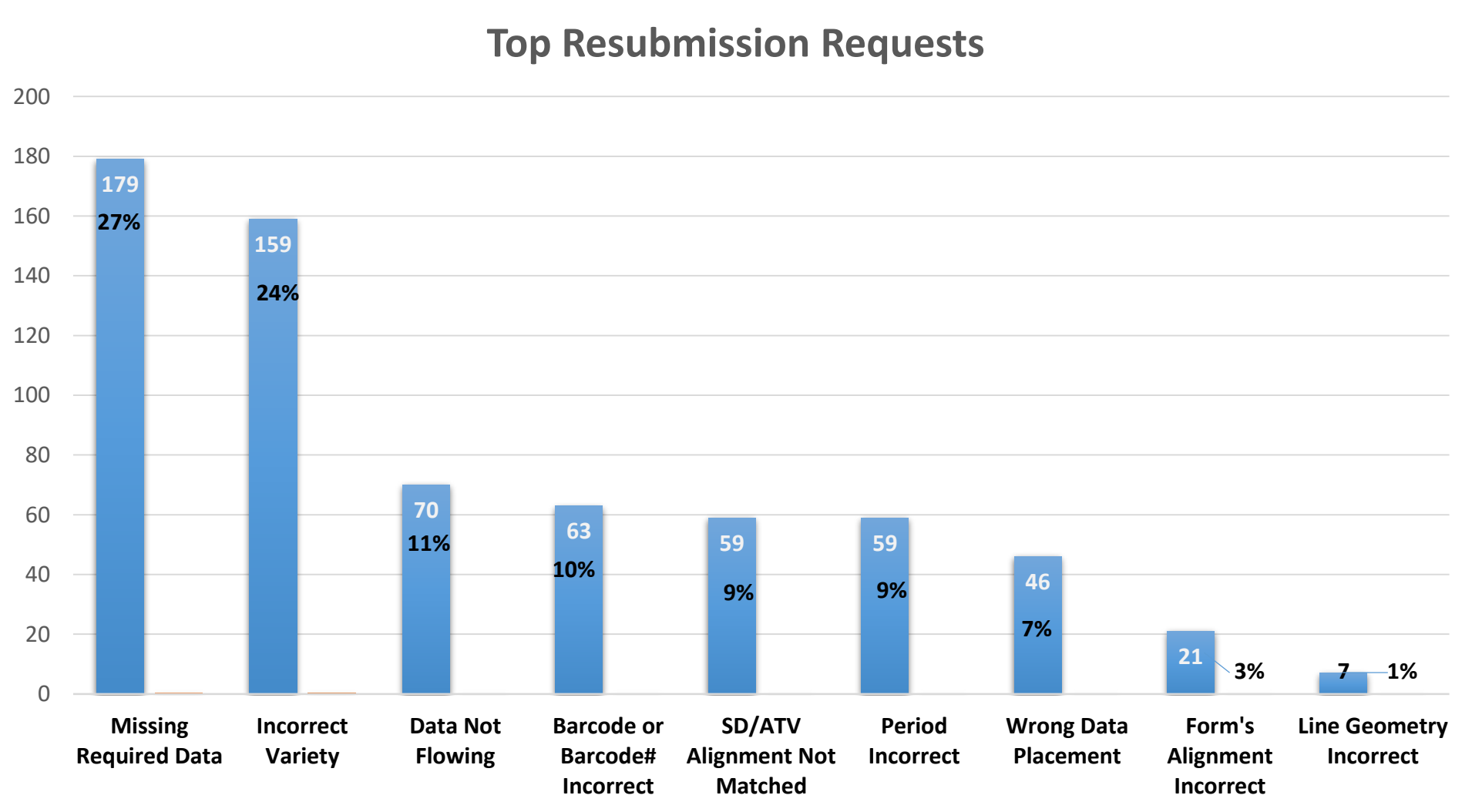
LODI 6587 00000 IR Y AR N FR N SP N LLC N NO Y

NPA Y NC N PTP Y PE N TPAR Y FDEXT N

LODIS ACCESSORIES UNLIMITED CORP 311B 666222511 1234567

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

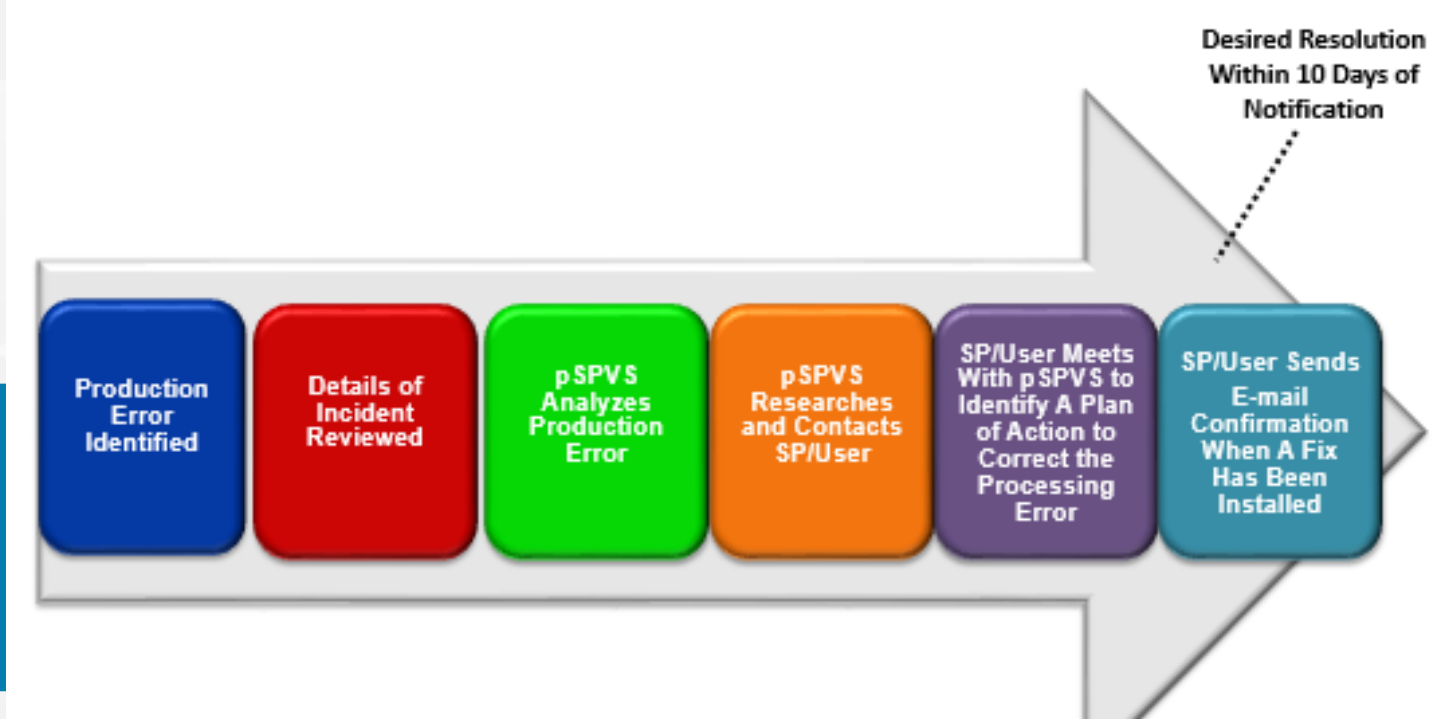
Top Resubmission Requests



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 2023
- 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

Sales and Use Tax Forms Required Approval Dates								
Form Number	Form Name	Unchanged	SD Form	SD Grid	SD Spec	Submission Approval Start Date	Target Date for Initial Submission By or Before**	Required Approval Date
E-500	Sales and Use Tax Return	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-500E	Combined General Rate Sales and Use Tax Return	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-500F	Motor Vehicle Lease and Subscription Tax Return	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-500G	Scrap Tire Disposal Tax Return	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-500H	White Goods Disposal Tax Return	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-500K	Solid Waste Disposal Tax Return	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-500L	911 Service Charge Prepaid Wireless Telecommunication	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-536	Schedule of County Sales and Use Taxes	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-536R	Schedule of County Sales and Use Taxes for Claims for R	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-585	Nonprofit and Governmental Entity Claim for Refund State, County, and Transit Sales and Use Taxes	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-585S	Incentive Claim for Refund State, County, and Transit Sal	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-588	Business Claim for Refund State, County, and Transit Sal	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-588J	Claim for Refund Certain Machinery and Equipment Tax	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23
E-595E*	Streamlined Sales and Use Tax Agreement Certificate of	✔	✔	✔	✔	09/01/23	09/25/23	10/16/23

* Reproduce substitute tax form using the DOR Final

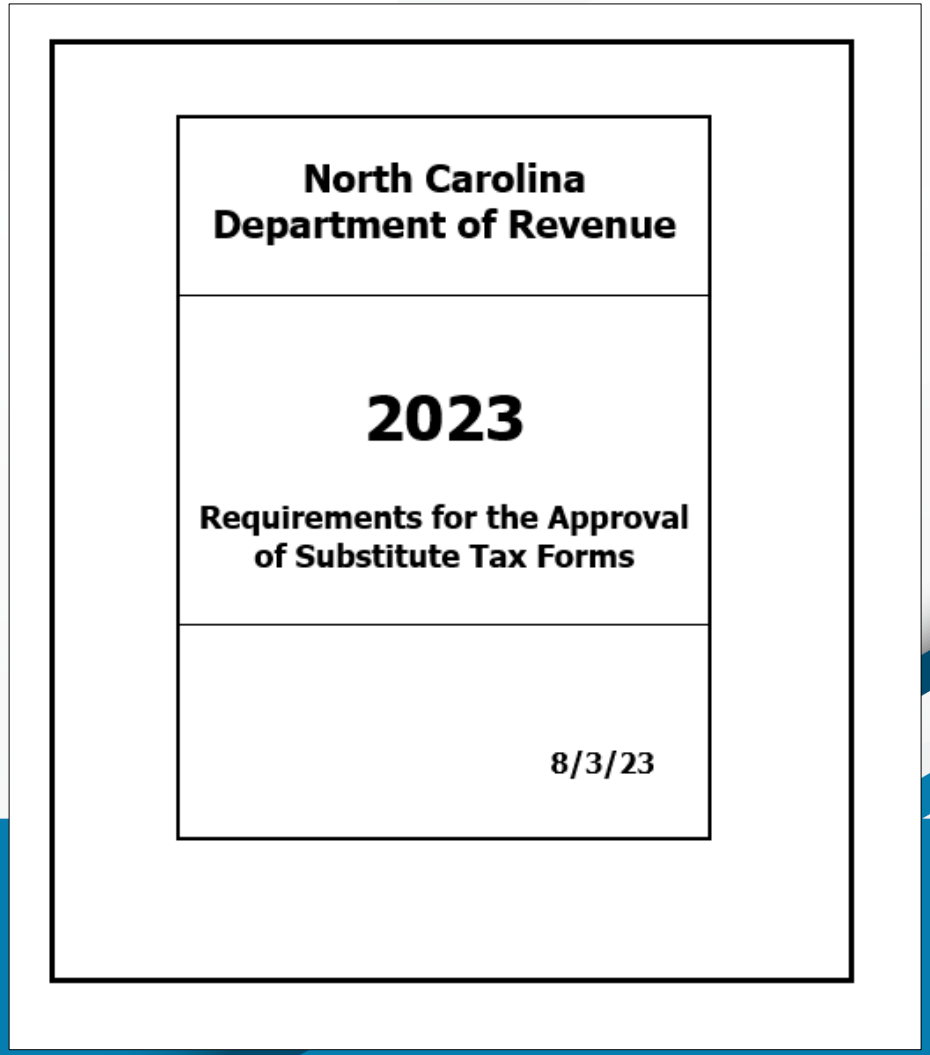
**NCDOR's recommended date for the first submission in order to ensure a timely approval

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.

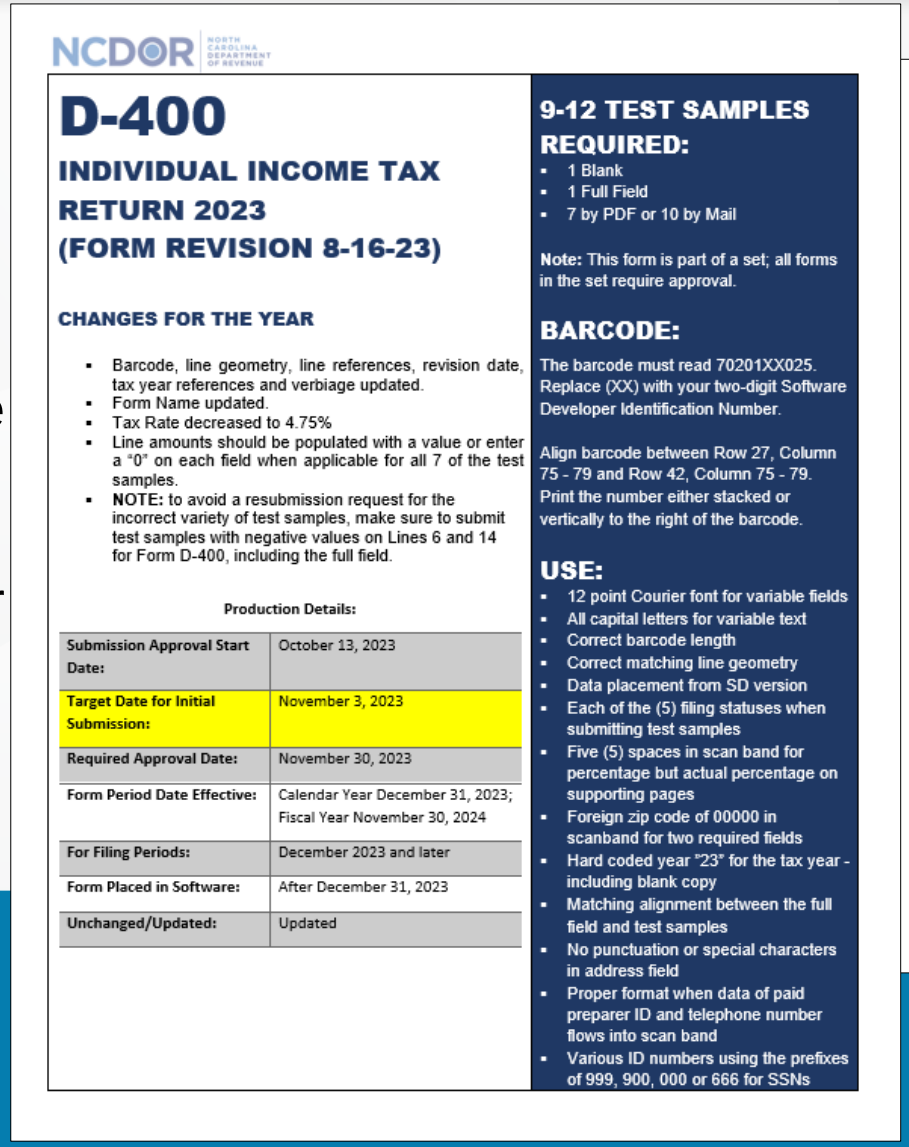
Requirements for the Approval of Substitute Tax Forms

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.



NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

D-400

INDIVIDUAL INCOME TAX RETURN 2023 (FORM REVISION 8-16-23)

CHANGES FOR THE YEAR

- Barcode, line geometry, line references, revision date, tax year references and verbiage updated.
- Form Name updated.
- Tax Rate decreased to 4.75%
- 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:	October 13, 2023
Target Date for Initial Submission:	November 3, 2023
Required Approval Date:	November 30, 2023
Form Period Date Effective:	Calendar Year December 31, 2023; Fiscal Year November 30, 2024
For Filing Periods:	December 2023 and later
Form Placed in Software:	After December 31, 2023
Unchanged/Updated:	Updated

9-12 TEST SAMPLES REQUIRED:

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

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

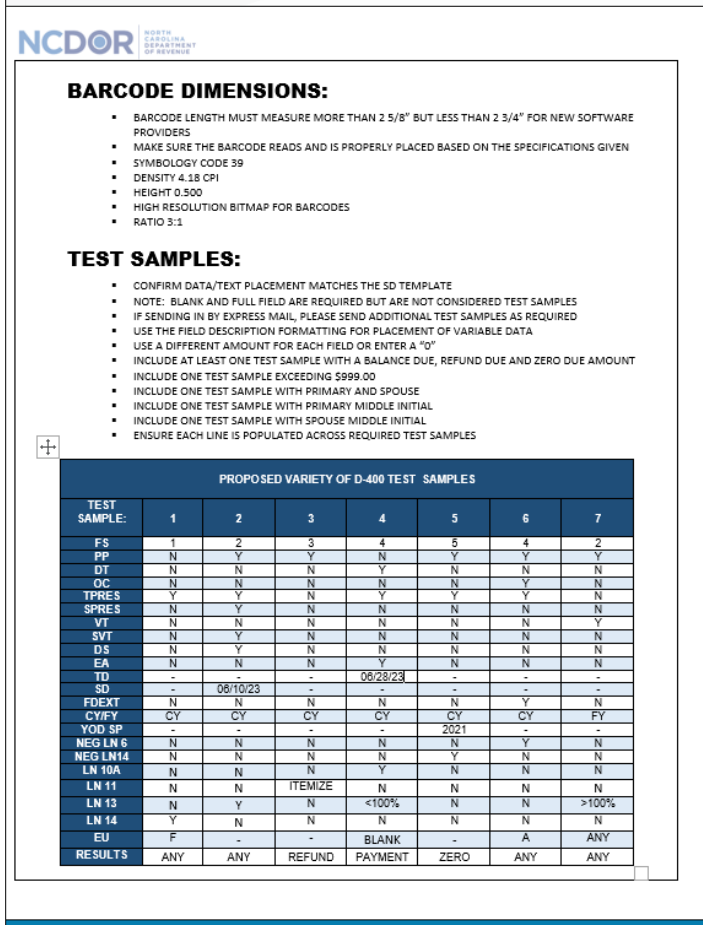
BARCODE:

The barcode must read 70201XX025. Replace (XX) with your two-digit Software Developer Identification Number.

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 fields
- All capital letters for variable text
- 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 "23" 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



NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

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
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

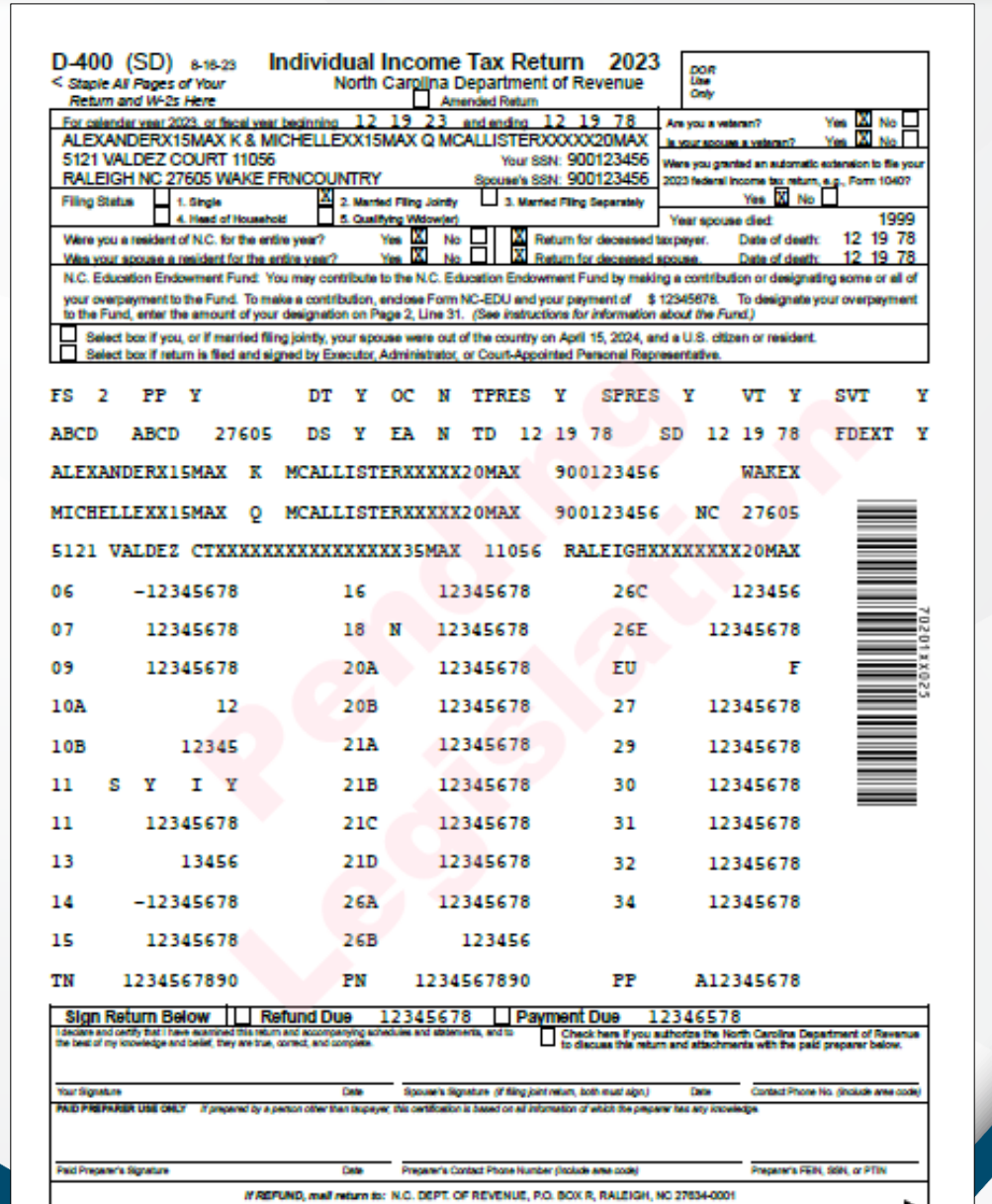
- CONFIRM DATA/TEXT PLACEMENT MATCHES THE SD TEMPLATE
- NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT 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
OC	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
TD	-	-	-	06/28/23	-	-	-
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) 8-16-23 **Individual Income Tax Return 2023**
North Carolina Department of Revenue

< Staple All Pages of Your Return and W-2s Here

Amended Return

For calendar year 2023, or fiscal year beginning 12 19 23 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)

Were you a resident of N.C. for the entire year? Yes X No
Was your spouse a resident for the entire year? Yes X No

Are you a veteran? Yes X No
Is your spouse a veteran? Yes X No

Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 10407? Yes X No

Year spouse died: 1999

X Return for deceased taxpayer. Date of death: 12 19 78
X 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, 2024, 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 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 12346678

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

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001

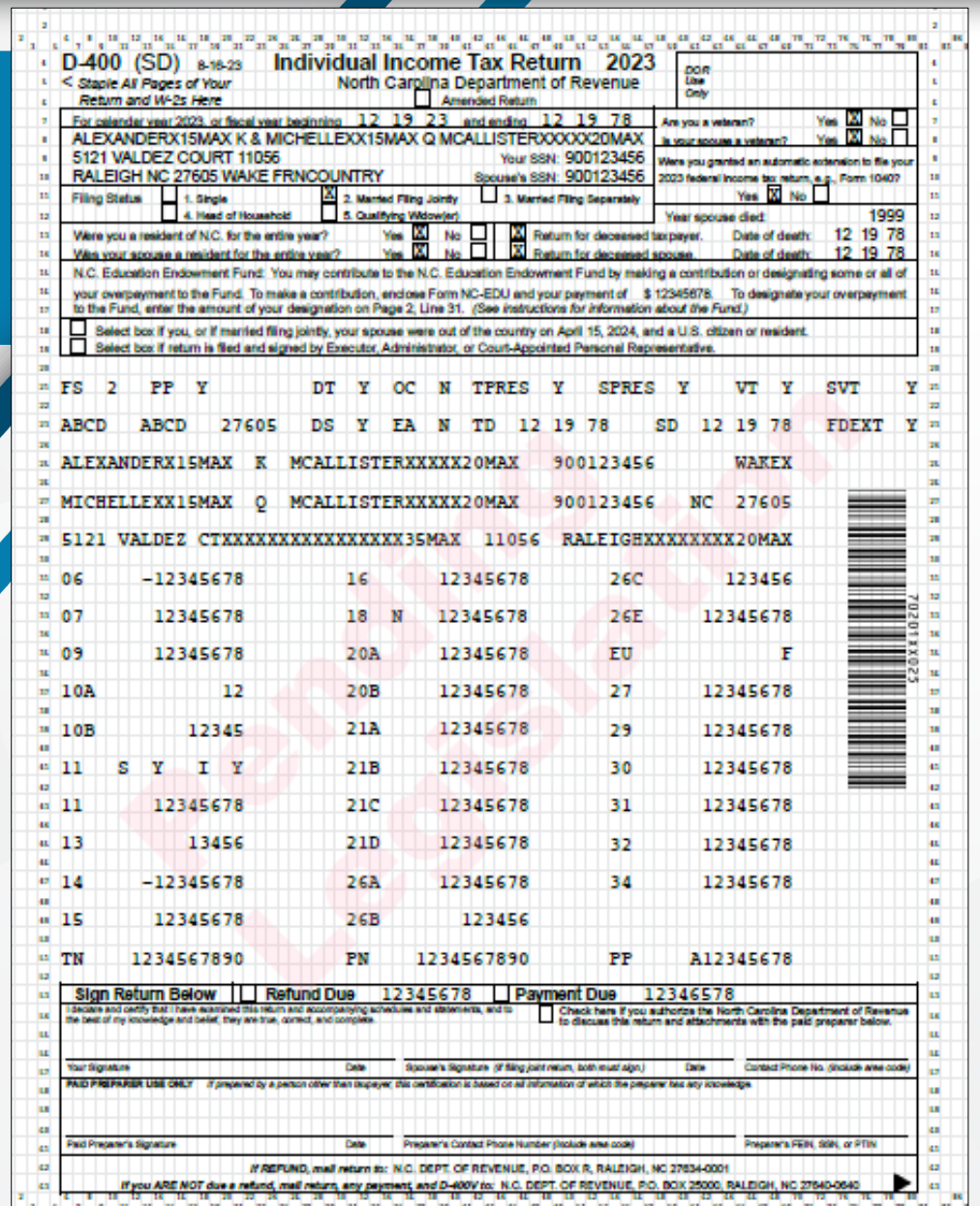
Pending Legislation

SD Forms Using DOR Finals

Rev. 8/18/2023	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-403 NC-NPA	Updated
	D-403V	New
	D-403V Amended	New
	NC-40 PTE	Updated
Estates and Trusts	D-407V	New
	D-407V Amended	New
Sales and Use	E-595E	Unchanged
Withholding	NC-4	Updated
	NC-4EZ	Unchanged
	NC-4 NRA	Updated
	NC-4P	Updated
Common/Shared	EFT-100C	Unchanged
	EFT-100D	Unchanged
	NC-429B PTE	New
	NC-NOL W/S	Updated
	Gen 58	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) 8-16-23 Individual Income Tax Return 2023
North Carolina Department of Revenue

< Staple All Pages of Your Return and W-2s Here

☐ Amended Return

DOR Use Only

For calender year 2023, or fiscal year beginning 12 19 23 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

Are you a veteran? Yes ☒ No ☐
Is your spouse a veteran? Yes ☒ No ☐

Were you granted an automatic extension to file your 2023 federal income tax return, e.g., Form 1040? Yes ☒ No ☐

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

Year spouse died: 1999

Were 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, 2024, 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 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

If REFUND, mail return to: N.C. DEPT. OF REVENUE, P.O. BOX R, RALEIGH, NC 27634-0001

If you ARE NOT due a refund, mail return, any payment, and D-400V to: N.C. DEPT. OF REVENUE, P.O. BOX 25000, RALEIGH, NC 27640-0640

7020 1X023

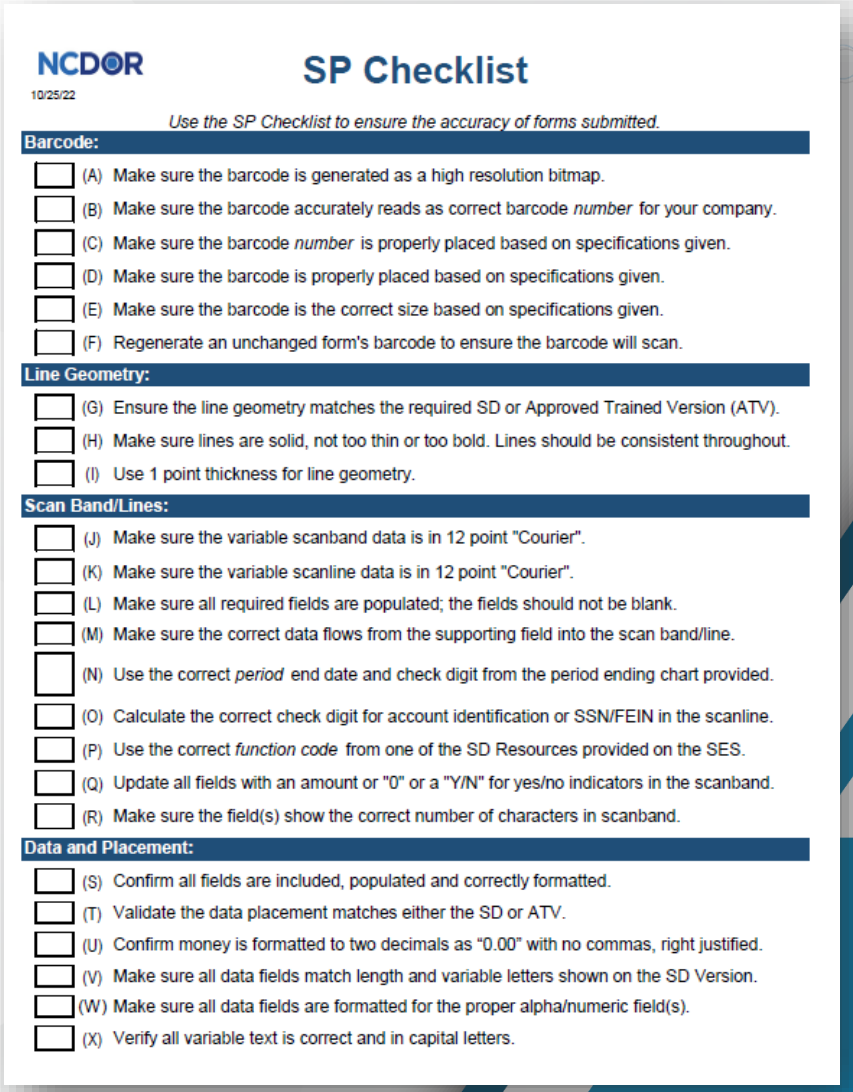
The grid layout is located in the ***SD Grid*** folder for each tax schedule or type on the SES. Only forms with a barcode will have this resource.

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

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

10/25/22

SP Checklist

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".
- ☐ (K) Make sure the variable scanline data is in 12 point "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 one of the SD Resources 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) Make sure the field(s) 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 the SD 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

Period Ending Chart

08/27/23

NC-40	
4/15/2024	12246
6/15/2024	12246
9/15/2024	12246
1/15/2025	12246

D-410 and D-410P	
Scanline Tax Period	20231

CD-429			
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

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
01/01/23	12/31/23	Calendar	12238
02/01/23	01/31/24	Fiscal	01244
03/01/23	02/29/24	Fiscal	02241
04/01/23	03/31/24	Fiscal	03247
05/01/23	04/30/24	Fiscal	04243
06/01/23	05/31/24	Fiscal	05240
07/01/23	06/30/24	Fiscal	06246
08/01/23	07/31/24	Fiscal	07242
09/01/23	08/31/24	Fiscal	08249
10/01/23	09/30/24	Fiscal	09245
11/01/23	10/31/24	Fiscal	10243
12/01/23	11/30/24	Fiscal	11240
05/01/23	12/31/23	Short	12238

D-400V and D-400 V Amended	
Scanline Tax Period	20231

NC-5P and NC-5PX	
Scanline Tax Period	20249

NC-5 and NC-5X			
Period Ending	Monthly File By Date	Quarterly File By Date	Scan Line with Check Digit
01/31/24	02/15/24		01244
02/29/24	03/15/24		02241
03/31/24	04/15/24	04/30/24	03247
04/30/24	05/15/24		04243
05/31/24	06/15/24		05240
06/30/24	07/15/24	07/31/24	06246
07/31/24	08/15/24		07242
08/31/24	09/15/24		08249
09/30/24	10/15/24	10/31/24	09245
10/31/24	11/15/24		10243
11/30/24	12/15/24		11240
12/31/24	01/31/25	01/31/25	12246

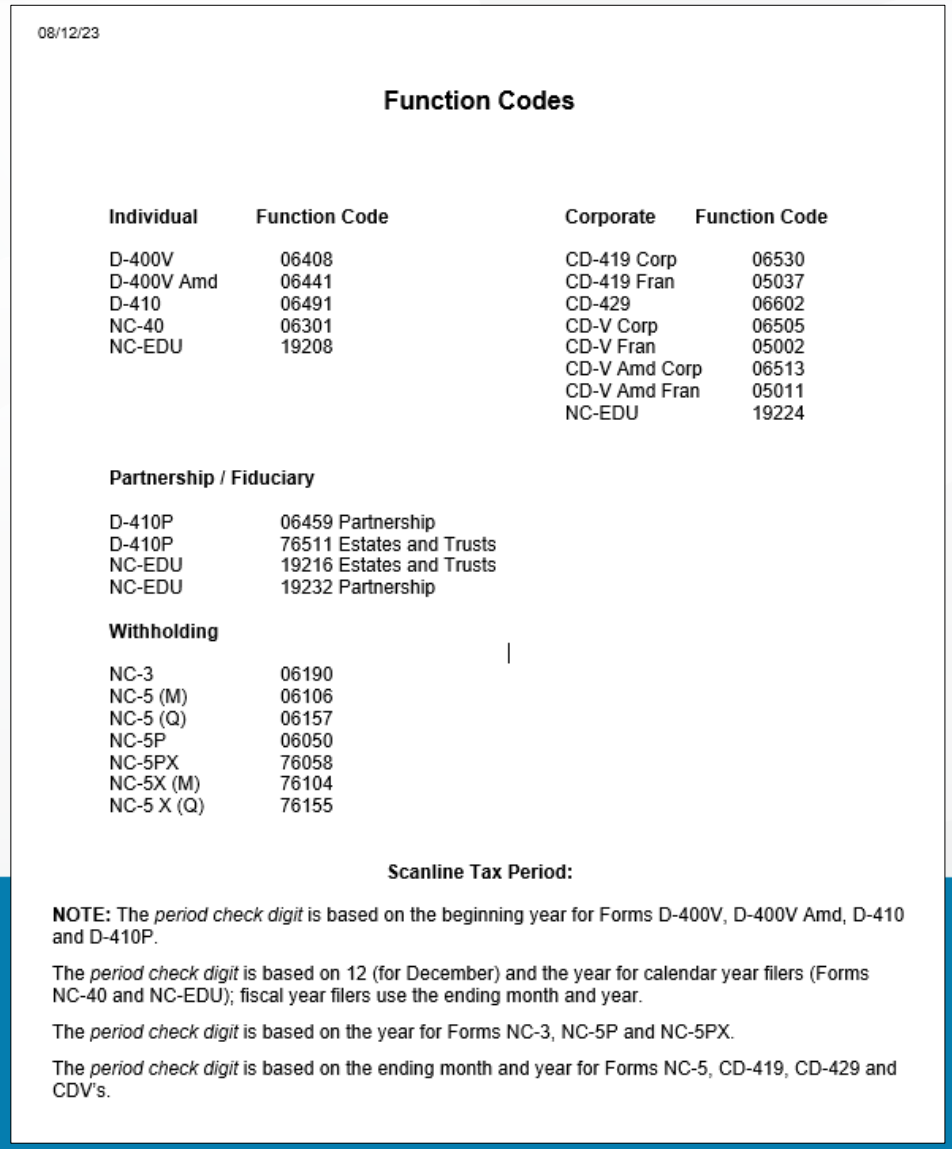
E-500, E-500E, E-500F, E-500G, E-500H, E-500J, E-500K and E-500L		
Period Ending	Monthly File By Date	Quarterly File By Date
10/31/23	11/20/23	
11/30/23	12/20/23	
12/31/23	01/20/24*	01/31/24
01/31/24	02/20/24	
02/29/24	03/20/24	
03/31/24	04/20/24	04/30/24
04/30/24	05/20/24	
05/31/24	06/20/24	
06/30/24	07/20/24*	07/31/24
07/31/24	08/20/24	
08/31/24	09/20/24	
09/30/24	10/20/24	10/31/24

*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.



08/12/23

Function Codes

Individual	Function Code
D-400V	06408
D-400V Amd	06441
D-410	06491
NC-40	06301
NC-EDU	19208

Corporate	Function Code
CD-419 Corp	06530
CD-419 Fran	05037
CD-429	06602
CD-V Corp	06505
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-3, NC-5P and NC-5PX.

The *period check digit* is based on the ending month and year for Forms NC-5, 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.)

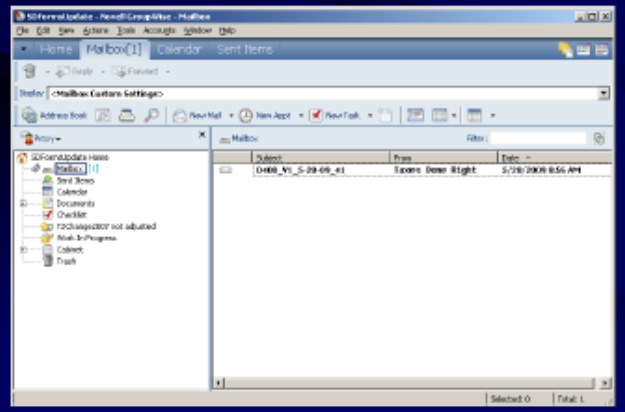
Form number_Version number_Date_SP number

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

examples

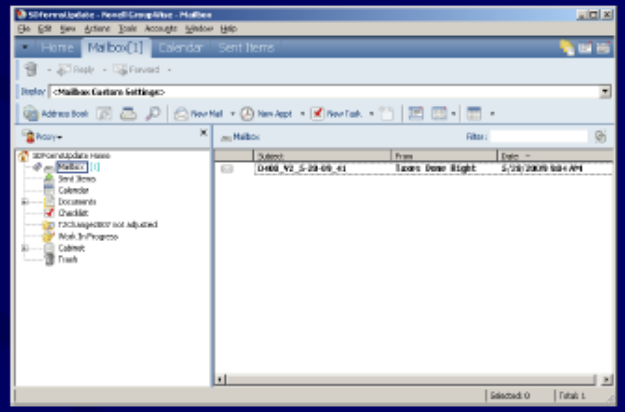
Initial Submit

E-500_V1_9-28-23_41



Resubmit Number 1

E-500_V2_9-29-23_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.

NCDOR NORTH CAROLINA DEPARTMENT OF REVENUE

Final Q & A

Contact Information

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