NC-40

INDIVIDUAL ESTIMATED INCOME TAX (INSTRUCTIONS 8-6-24/ FORM REVISION 9-16-09)

CHANGES FOR THE YEAR

- Form NC-40 Instructions were updated for 2024.
- Form NC-40 was not updated for 2024.
- Form NC-40 should include the following URL information in the QR code: ncdor.gov
- If your company reproduced Form NC-40 last year, your alignment and data placement for the form should match the approved trained version.
- If your company has not reproduced Form NC-40, then match the SD version.

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, 2025 Fiscal Year November 30, 2026
For Filing Periods:	December 2025 and later
Form Placed in Software:	After December 31, 2024
Unchanged/Updated:	Updated

18 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 18 by PDF or Express Mail which must include the following:
  - 4 vouchers for Q1
  - 4 vouchers for Q2
  - 4 vouchers for Q3
  - 4 vouchers for Q4

Note: 1 foreign and 1 fiscal year test sample should be provided. If you do not support one of the required types, list as a limitation.

BARCODE:

The barcode must read 71701XX006. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 61, Column 40-65 and Row 63, Column 40-65. Print the number above the barcode.

USE:

- 12-point Courier font in scanline
- 12-point Courier font for variable data
- All capital letters for variable data
- Amount due with 0.00 format
- Correct barcode length
- Correct check digits
- Correct matching line geometry
- Data placement from approved trained version
- Foreign zip code 00000
- Function Code 06301
- High resolution bitmap for barcode
- Matching alignment between the full field and test samples
- Right aligned amount due
- Scanline period 12254
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEIN/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
- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2023, DO NOT UPDATE THE ALIGNMENT, PLACEMENT OR BARCODE DIMENSIONS ON YOUR 2024 UNCHANGED FORM
- 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 VERSION
- PLEASE 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
- 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
- INCLUDE ONE TEST SAMPLE WITH APARTMENT FIELD
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES

PROPOSED VARIETY OF NC-40 TEST SAMPLES				
QUARTERLY TEST SAMPLE:	**1**	**2**	**3**	**4**
CALENDAR YEAR	2025	2025	2025	2025
CY PAYMENT DUE DATE	04 15 25	06 15 25	09 15 25	01 15 26
FY BEGINING	08 01 25	08 01 25	08 01 25	08 01 25
FY ENDING	07 31 26	07 31 26	07 31 26	07 31 26
FY PAYMENT DUE DATE	11 15 25	01 15 26	04 15 26	08 15 26
FOREIGN	Y	N	N	N

Placement of Variable Data

Line Number	Identification	Print Position	Field Length	Print Position	Field Description
50	T/P Last Name	8	4	11	Alpha First four characters of last name
50	Address	15	4	18	Alphanumeric First four characters of address
50	Zip Code	22	5	26	Numeric: Print 5-digit zip **If Foreign address, enter 5 zeroes as this is a data captured field.**
50	Calendar Year	45	4	48	2025 or blank
50	Fiscal Year Begin	72	8	79	Numeric: 08 01 25 No Punctuation
52	T/P First Name	8	16	23	Alpha
52	T/P Middle Initial	26	1	26	Alpha
52	T/P Last Name	29	20	48	Alpha
52	T/P SSN	51	9	59	Numeric: No Dashes
52	Fiscal Year End	72	8	79	Numeric: 07 31 26 No Punctuation
54	Spouse First Name	8	16	23	Alpha
54	Spouse Middle Initial	26	1	26	Alpha
54	Spouse Last Name	29	20	48	Alpha
54	Spouse SSN	51	9	59	Numeric: No dashes
55	Due Date	68	8	75	Numeric: 04 15 25 No Punctuation
56	Address	8	35	42	Alphanumeric
56	Apartment Number	45	5	49	Alphanumeric
58	City	8	20	27	Alpha
58	State	31	2	32	Alpha
58	Zip Code	36	5	40	Numeric: Print 5-digit zip **If Foreign address, enter 5 zeroes.**
58	County	43	5	47	Alpha: First five characters
58	Foreign Country	50	10	59	Alpha: if applicable
58	Amount Due	67	12	78	Numeric: With 0.00