

NC-3X (SD)

Amended Annual Withholding Reconciliation

9-11-23

North Carolina Department of Revenue

< Staple Corrected Statements Here

Form NC-3X and corrected W-2 and 1099 statements, collectively ("Form NC-3X") may be filed electronically. To file Form NC-3X electronically, visit the Department's website at www.ncdor.gov/enc3.

General Instructions

Use this form to amend a previously filed Form NC-3, Annual Withholding Reconciliation, if you do not submit the information electronically. If corrections were made to previously filed W-2 or 1099 statement(s) (including Form 1042-S), attach the corrected statement(s) to this form in the designated area.

Due Date - Generally, Form NC-3X and the corrected statements must be filed with the Department as soon as an error is discovered on Form NC-3 or any statement attached to Form NC-3.

If a federal determination changes or corrects the amount of tax the taxpayer is required to withhold and pay to the Internal Revenue Service ("IRS"), Form NC-3X and the corrected statements must be filed with the Department within six months of being notified about each change or correction.

If the taxpayer voluntarily files an amended return or corrected statements with the IRS, the taxpayer must file Form NC-3X and corrected statements with the Department within six months of filing the amended return or statements with the IRS. If the adjustment results in a decrease in the North Carolina income tax withholdings, generally, the claim for refund of overpayment of taxes must be filed with the Department on or before three years after the due date of the return or two years after payment of the tax, whichever is later. Important: No refund is allowed if the taxpayer withheld the overpaid amount from the wages or compensation of the taxpayer's employees or contractors.

Penalties - By law, the Department may impose the following penalties against a taxpayer for failure to comply with the tax statutes:

- failure to file a tax return on the date it is due (5% per month with a maximum of 25% on the amount of additional tax due), and
failure to pay tax when due (5% on the amount of additional tax due).

The failure to pay penalty will not be assessed if the amount of tax shown due on an amended return is paid when the return is filed.

Specific Instructions

Identifying Information - Enter the Account ID, Federal Employer Identification Number (FEIN), or Social Security Number (SSN) in the space provided. Do not use dashes to separate the FEIN or SSN.

Legal Name and Address - Enter the taxpayer's legal name and address in the space provided. Use capital letters.

Line 1 - Total annual tax withheld per W-2, W-2C, or 1099 statements as corrected. Submit only the corrected North Carolina statements for verification. Attach the statements to this page at the box located at the top left-hand corner of the page.

Line 2 - Enter the tax withheld per statements as originally reported or previously adjusted.

Line 3 - If Line 2 is more than Line 1, subtract and enter the refund due.

Line 4 - If Line 1 is more than Line 2, subtract and enter the additional tax due. Make your check or money order payable in U.S. currency.

Line 5 - Enter the applicable interest and penalties. The interest rate is set semiannually by the Secretary of Revenue and is published on the Department's website at www.ncdor.gov.

Line 6 - Add Lines 4 and 5. This is the total tax, penalties, and interest due. Make your check or money order payable to the North Carolina Department of Revenue. The Department will not accept a check or money order unless it is drawn on a U.S. (domestic) bank and the funds are payable in U.S. dollars.

Do not cut this form or detach the bottom portion.

Submit this form in its entirety.

Mail to: N.C. Department of Revenue, P.O. Box 25000, Raleigh, NC 27640-0630

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Table with 3 columns: Tax Year, Account ID, FEIN or SSN. Row 1: 1234, 123456789, 999456789. Row 2: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI. Row 3: ABCDEFGHIJKLMNOPQRSTUVWXYZABCDEFGHI. Row 4: ABCDEFGHIJKLMNOPQRSTU AB 12345

Table with 2 columns: Description, Amount. Row 1: 1. Total Annual Tax Withheld as Corrected (Attach corrected wage and 1099 statements) 12345678.01. Row 2: 2. Tax Withheld as Originally Reported or Previously Adjusted (Per original statements) 12345678.01. Row 3: 3. Refund Due (If Line 2 is more than Line 1, subtract and enter Refund Due) 12345678.01. Row 4: 4. Additional Tax Due (If Line 1 is more than Line 2, subtract and enter Tax Due) 12345678.01. Row 5: 5. Interest and Penalties 12345678.01. Row 6: 6. Total Amount Due (Add Lines 4 and 5) \$ 12345678.01

Signature: Date:

I certify that, to the best of my knowledge, this return is accurate and complete.

Title: Phone: ()

Mail to: NCDOR, PO Box 25000, Raleigh, NC 27640-0630