

NC-40

INDIVIDUAL ESTIMATED INCOME TAX

(INSTRUCTIONS 9-2-25/ FORM REVISION 9-16-09)

CHANGES FOR THE YEAR

- Form NC-40 Instructions QR code was updated for 2025.
- Form NC-40 was not updated for 2025.
- 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.
- Form NC-40 should include the following **updated** URL information in the QR code:
<https://eservices.dor.nc.gov/forms/nc40/>

Production Details:

Submission Approval Start Date:	September 26, 2025
Target Date for Initial Submission:	October 17, 2025
Required Approval Date:	November 7, 2025
Form Period Date Effective:	Calendar Year December 31, 2026 Fiscal Year November 30, 2027
For Filing Periods:	December 2026 and later
Form Placed in Software:	After December 31, 2026
Unchanged/Updated:	Updated

18 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 16 Test Samples 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

IMPORTANT: 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 for variable data
- 12-point Courier font for scanline
- 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
- Function Code 06301
- Proposed Variety of NC-40 Test Samples on Page 2
- Matching alignment between the full field and test samples
- Right aligned amount due
- Scanline Tax Period 12262
- Various ID numbers using the prefixes of 999, 900, 000 or 666 for FEINs/SSNs

BARCODE DIMENSIONS:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2024, DO NOT UPDATE THE ALIGNMENT, PLACEMENT OR BARCODE DIMENSIONS ON YOUR 2025 UNCHANGED FORM
- BARCODE LENGTH MUST MEASURE MORE THAN 2 5/8" BUT LESS THAN 2 3/4" FOR NEW SOFTWARE PROVIDERS AND/OR A NEWLY DEVELOPED FORM
- SYMBOLOGY CODE 39
- DENSITY 4.18 CPI
- HEIGHT 0.500
- HIGH RESOLUTION BITMAP FOR BARCODES
- RATIO 3:1

TEST SAMPLES:

- IF YOUR COMPANY SUPPORTED THIS FORM FOR 2024, DO NOT SHIFT VERBIAGE AND LINE NUMBERS ON YOUR 2025 UNCHANGED FORM TEST SAMPLES
- PLEASE NOTE: BLANK AND FULL FIELD ARE REQUIRED BUT ARE NOT CONSIDERED TEST SAMPLES
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- 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
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA
- INCLUDE ONE FOREIGN TEST SAMPLE WITH FOREIGN ZIP CODE 00000
- 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

PROPOSED VARIETY OF NC-40 TEST SAMPLES				
QUARTERLY TEST SAMPLE:	1	2	3	4
CALENDAR YEAR	2026	2026	2026	2026
CY PAYMENT DUE DATE	04 15 26	06 15 26	09 15 26	01 15 27
FY BEGINING	08 01 26	08 01 26	08 01 26	08 01 26
FY ENDING	07 31 27	07 31 27	07 31 27	07 31 27
FY PAYMENT DUE DATE	11 15 26	01 15 27	04 15 27	08 15 27
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	2026 or blank
50	Fiscal Year Begin	72	8	79	Numeric: 08 01 26 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 27 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 26 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