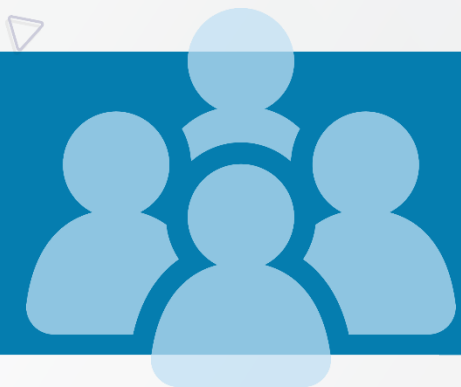


Forms Approval Season Overview

September 19, 2025



Objectives

During this presentation, we will review:

- Forms Approval Cycles for TY25
- Forms Approval Process
- 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

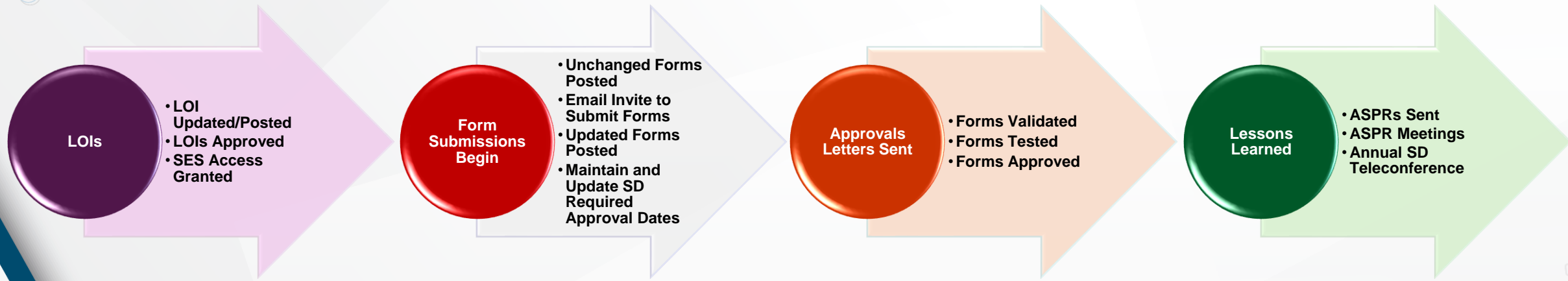


TY25 Form Approval Cycles

Tax Type	Beginning	Forms
Sales and Use/ WH/Common/Shared	September 5, 2025	14 Sales and Other, 9 WH, GEN-58, GEN-58R and NC-BR
Payment Vouchers/ Common/Shared	September 26, 2025	17 Payment Vouchers, NC-NA
Corporate/ Common/Shared	October 10, 2025	8 Corporate Forms, NC-478, NC-478PT, NC-429B PTE, NC-Rehab
Individual/ Common/Shared	October 31, 2025	7 Individual Forms, NC-NOL
Partnership/Fiduciary Common/Shared	November 14, 2025	5 Partnership Forms, 3 Fiduciary, NC K-1 Supplemental Sch, NC-PE
Various	TBD	D-422, D-422A, NC-4, NC-4EZ, NC-4NRA and NC-4P

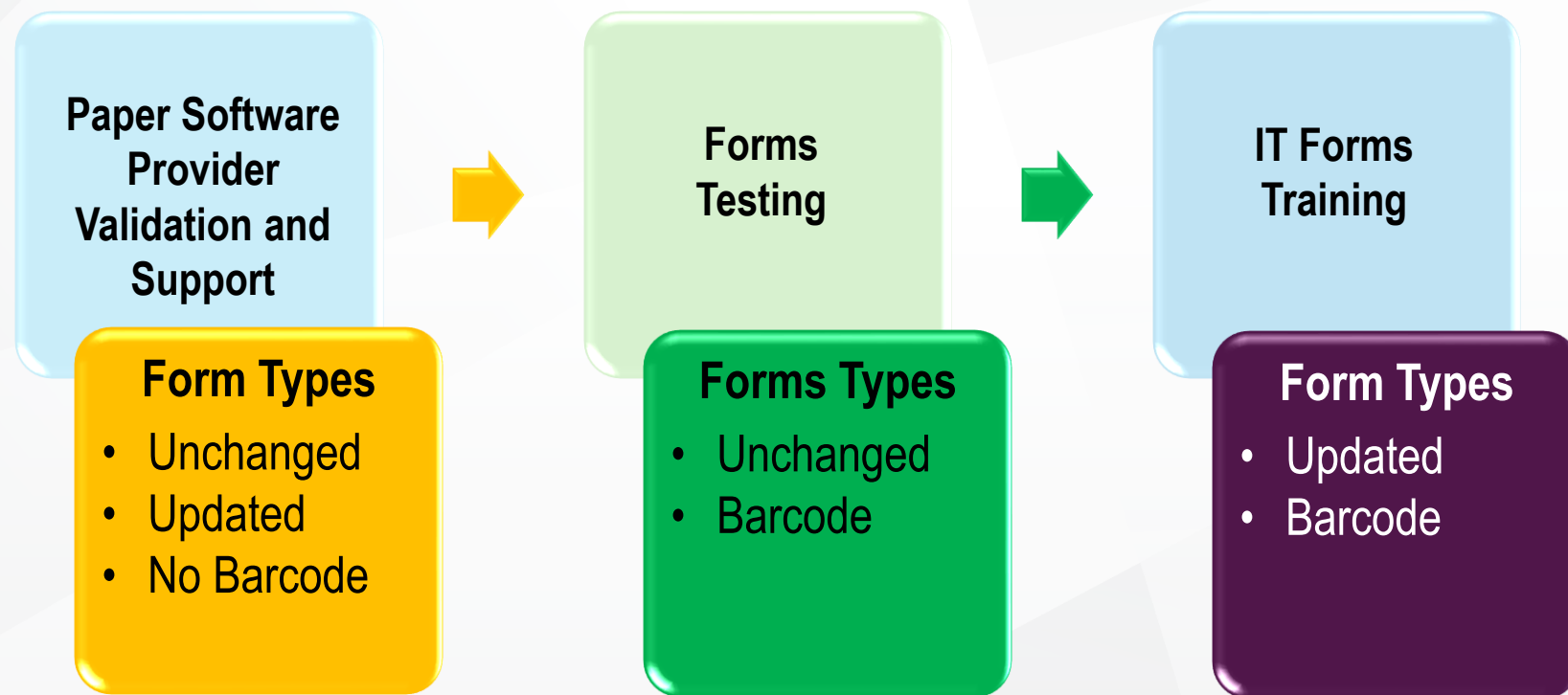
*Subject to
Change*

Forms Approval Process



How NCDOR Approves Forms

Each approval area has a list of specifications to validate 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

The ***Paper Software Provider Validation and Support (pSPVS)*** unit intends to accurately approve substitute tax forms for our external partners and will share any available tools to ensure the Developers' success.

Forms Available for 2025

*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			9	4	
Corporate and Franchise Income	16		1	10	5	
Partnership Income	8		1	3	4	
Estates and Trusts Income	6		1	2	3	
Common/Shared	13	2	4	1	6	
Sales and Use	13	9	4			
Withholding	13	6	1	2	4	
Total Forms Available for Development	82	17	12	27	26	

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 2025
- Use Available Resources
- Contact pSPVS for any information and/or clarity on expectations
- 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



The **pSPVS** unit 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 follow the targeted turnaround times when submitting or resubmitting forms.

Examples of 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

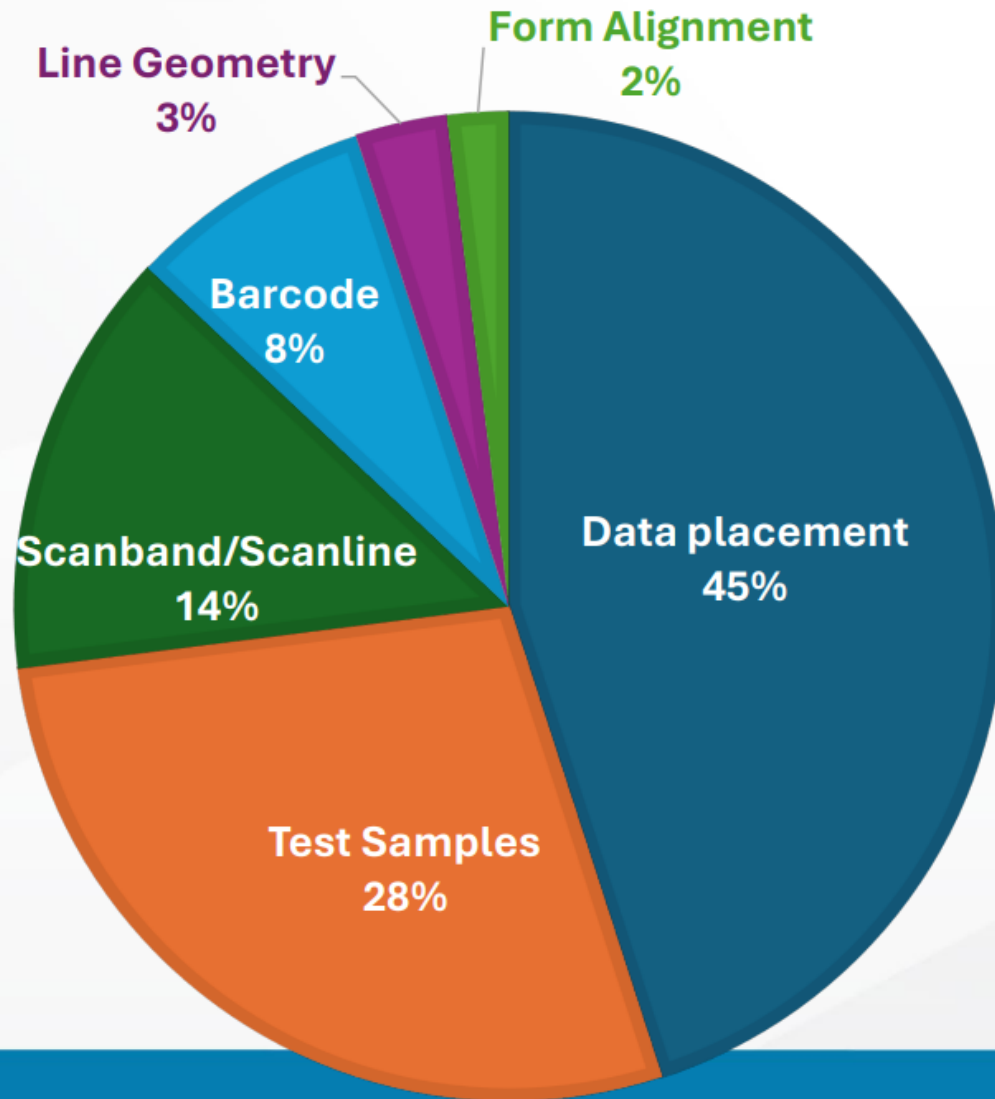
For calendar year 2022 or ☐ fiscal year beginning **22** and ending **22** DOR Use Only

LODIS ACCESSORIES UNLIMITED CORP Federal Employer ID Number: **666222511**
65870 MAINSTREAM RIVER STREET 311B
SOMECITYSOMEWHERE, CHIBAREGION 00000 JAPAN

Filing: ☒ Initial Return ☐ Final Return ☐ Partnership is LLC ☒ NC-NPA Forms attached ☒ Publicly Traded Partnership
Information: ☐ 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

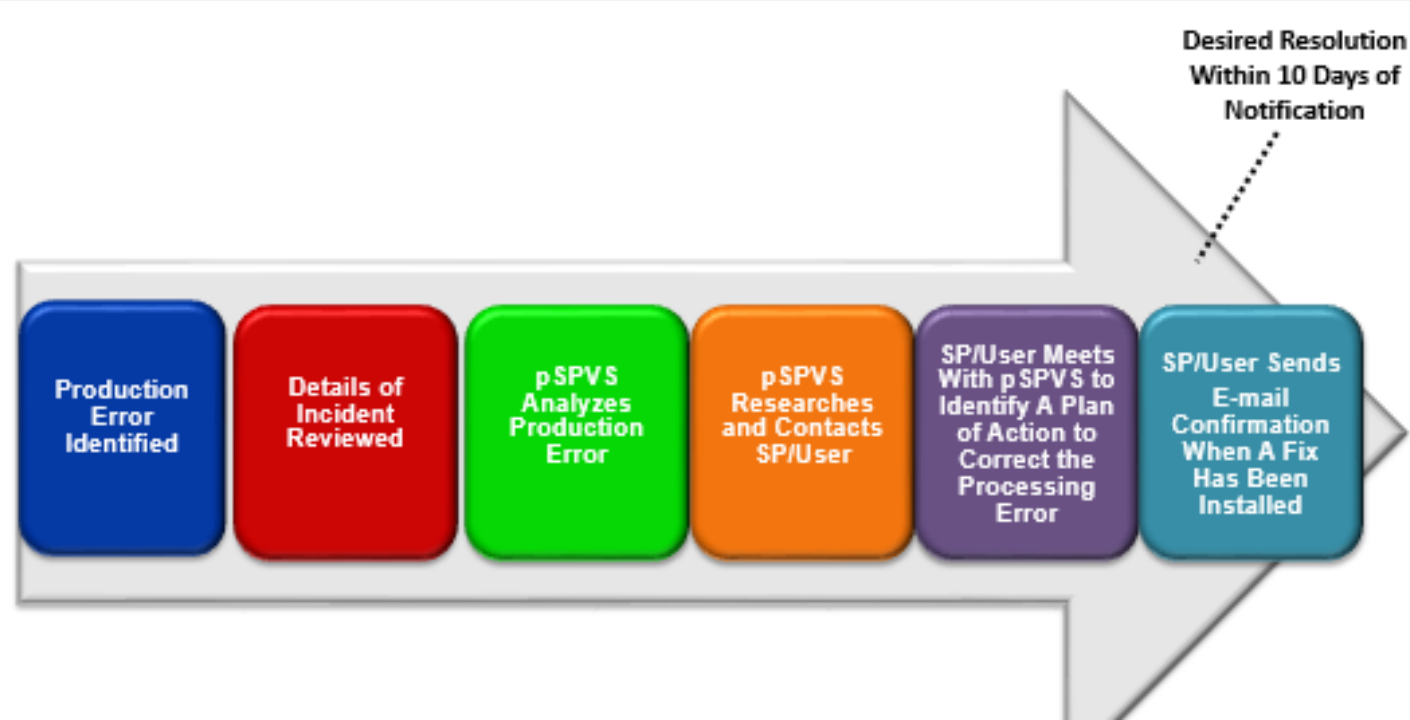


During the previous Approval Season, pSPVS received submissions with common preventable errors. Avoid Resubmission Requests by reviewing applicable items on the **SP Checklist** (SPC) for accuracy. We will review this resource later in this presentation.

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 from 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:

- Pending Legislation Forms: DOR Draft and SD Draft Pending Legislation
- Function Codes
- Period Ending Chart
- Providing PDF Forms via Email
- Requirements for the Approval of Substitute Tax Forms
- SD Final (Layered Form with Grid)
- SD Required Approval Dates for 2025
- SD Specifications
- SP Checklist

Pending Legislation

DOR Draft Pending Legislation

NCDOR **CD-429B**
Underpayment of Estimated Tax by C-Corporations

For calendar year 2025, or other tax year beginning 2025, and ending 2025

Legal Name Federal Employer ID Number

Part 1. Computation of Underpayment

- 2025 net income tax (From 2025 Form CD-405, Schedule B, Line 23)
- 2025 tax credits (From 2025 Form CD-405, Schedule B, Line 24e)
- 2025 net tax due. Line 1 minus Line 2
- Multiply Line 3 by 90%. If less than \$500, do not complete this form; the corporation does not owe interest on the underpayment of estimated tax.
- 2024 net tax due (From 2024 Form CD-405, Schedule B, Line 23 minus Line 24e)
If corporation is a "large corporation" as defined in IRC Section 6655, enter the amount from Line 4 on Line 5
- Enter the smaller of Line 4 or Line 5

	(a)	(b)	(c)	(d)
7. Installment due dates Enter in columns (a) through (d) the 15th day of the 4th, 6th, 9th, and 12th months of the corporation's tax year				
8. Required installments Enter 25% of Line 6 above in each column. If corporation is using the annualized income installment method, enter the computed installment amounts on Line 8, Columns (a) - (d) and attach schedule showing computations				
9. Estimated tax paid or credited for each period				
10. Overpayment of previous installment Enter amount from Line 13 of the preceding column. For Lines 10-13, complete one column before going to the next				
11. Add Lines 9 and 10				
12. Underpayment If Line 11 is less than or equal to Line 8, subtract Line 11 from Line 8; otherwise, go to Line 13				
13. Overpayment If Line 8 is less than Line 11, subtract Line 8 from Line 11				

Part 2. Computation of Underpayment of Estimated Tax (See instructions for interest rate)

- Enter the installment dates from Line 7
- Enter the amount of underpayment from Line 12
- Enter the date of payment or the 15th day of the 4th month after the close of the tax year, whichever is earlier
- Number of days from due date of installment to the date shown on Line 16
- Days on Line 17(a) x interest rate x amount on Line 15(a)
Days in the tax year
- Days on Line 17(b) x interest rate x amount on Line 15(b)
Days in the tax year
- Days on Line 17(c) x interest rate x amount on Line 15(c)
Days in the tax year
- Days on Line 17(d) x interest rate x amount on Line 15(d)
Days in the tax year
- Underpayment of Estimated Tax.** Add Lines 18-21. Enter amount here and on Form CD-405, Schedule B, Line 31.

SD Draft Pending Legislation

CD-401S (SD) **S Corporation Tax Return 2025**
North Carolina Department of Revenue

For calendar year 2025, or other tax year beginning 12 45 25 and ending 12 45 28

DOR Use Only

ABCDEF GHIJ KLMNOP QRSTUV WXYZ ABCDEF GHIJ KLMNOP
ABCDEF GHIJ KLMNOP QRSTUV WXYZ ABCDEF GHI
ABCDEF GHIJ KLMNOP QRST NC 12345

Federal Employer ID Number 999123456
N.C. Secretary of State ID Number 1234567
NAICS Code 123456

☐ Initial Return ☐ NC-Rehab ☐ Has Nonresident Shareholders
☐ Final Return ☐ NC-478 ☐ Has Escheatable Property
☐ Short Year Return ☐ Amended Return ☐ NC-PE is attached

☐ Qualified Subchapter S Subsidiary ☐ Parent of a Qualified Subchapter S Subsidiary ☐ Qualified Subchapter S Subsidiary

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 \$ 123456789. To designate your overpayment to the Fund, enter the amount of your designation on Page 2, Line 33. See instructions for information about the Fund.

Taxed S Corporation Is the S Corporation making the election to be a Taxed S Corporation for tax year 2025? Yes No
Federal Extension Were you granted an automatic extension to file your 2025 federal income tax return (Form 1120S)? Yes No

ABCD ABCD 12345 999123456 1234567 123456 IR A FR A SR A NCR A
478 A AR A NRS A EP A PE A PQSS A QSSS A TSCO A FDEXT A

ABCDEF GHIJ KLMNOP QRSTUV WXYZ ABCDEF GHIJ KLMNOP QRSTUV WXYZ ABCDEF GHIJ KLMNOP QR
ABCDEF GHIJ KLMNOP QRSTUV WXYZ ABCDEF GHI ABCDEF GHIJ KLMNOP QRST NC 12345

GR 1234567890123 07 -1234567890 18 1234567890 27 123456
TA 1234567890123 08 -1234567890 19 1234567890 EU E

01 1234567890 10 -1234567890 20A 123456789 28A 123456789
HCE A 11 -1234567890 20B 123456789 28B 123456789
02 123456789 12 1235678 20C 123456789 31 123456789
03 123456789 13 -1234567890 20D 123456789 32 123456789
04 123456789 14 -1234567890 20E 123456789 33 123456789
05 123456789 16 -1234567890 22 123456789 34 123456789
06 123456789 17 -1234567890 23 123456789

PFSP F PP A12345678 TN 1234567890

Sch. A Computation of Franchise Tax

1. Net Worth	1234567890	Holding Company Exception	Y	4. Tax Credits	123456789
2. Total Franchise Tax Due	123456789			5. Franchise Tax Due	123456789
3. Payment with Franchise Tax Extension	123456789			6. Franchise Tax Overpaid	123456789

Some forms have a watermark of Pending Legislation. Please review both the **DOR Draft Pending Legislation & SD Draft Pending Legislation** shown here.

With Pending Legislation, many forms have not been finalized due to the potential for changes. In the upcoming weeks, we may release forms that have a low likelihood of changing. However, all forms are subject to change until the General Assembly has adjourned.

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.

7/21/25

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.

Period Ending Chart

Period Ending Chart

04/10/25

NC-40	
04/15/26	12262
06/15/26	12262
09/15/26	12262
01/15/27	12262

D-410 and D-410P	
Scanline Tax Period	20257

CD-429			
Period Beginning	Period Ending	Type of Filer: Calendar, Fiscal or Short Year	Scan Line with Check Digit
01/01/26	12/31/26	Calendar	12262
02/01/26	01/31/27	Fiscal	01279
03/01/26	02/28/27	Fiscal	02275
04/01/26	03/31/27	Fiscal	03271
05/01/26	04/30/27	Fiscal	04278
06/01/26	05/31/27	Fiscal	05274
07/01/26	06/30/27	Fiscal	06271
08/01/26	07/31/27	Fiscal	07277
09/01/26	08/31/27	Fiscal	08273
10/01/26	09/30/27	Fiscal	09270
11/01/26	10/31/27	Fiscal	10278
12/01/26	11/30/27	Fiscal	11274
05/01/26	12/31/26	Short	12262

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
01/01/25	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

D-400V and D-400V Amended	
Scanline Tax Period	20257

NC-5P and NC-5PX	
Scanline Tax Period	20265

NC-5 and NC-5X			
Period Ending	Monthly File By Date	Quarterly File By Date	Scan Line
01/31/26	02/15/26		01261
02/28/26	03/15/26		02267
03/31/26	04/15/26	04/30/26	03263
04/30/26	05/15/26		04260
05/31/26	06/15/26		05266
06/30/26	07/15/26	07/31/26	06262
07/31/26	08/15/26		07269
08/31/26	09/15/26		08265
09/30/26	10/15/26	10/31/26	09261
10/31/26	11/15/26		10260
11/30/26	12/15/26		11266
12/31/26	01/31/27	01/31/27	12262

E-500, E-500E, E-500F, E-500G, E-500H, E-500J, E-500K, E-500L and E-500T			
Period Ending	Monthly File By Date	Quarterly File By Date	
10/31/25	11/20/25		
11/30/25	12/20/25		
12/31/25	01/20/26*	01/31/26	
01/31/26	02/20/26		
02/28/26	03/20/26		
03/31/26	04/20/26	04/30/26	
04/30/26	05/20/26		
05/31/26	06/20/26		
06/30/26	07/20/26*	07/31/26	
07/31/26	08/20/26		
08/31/26	09/20/26		
09/30/26	10/20/26	10/31/26	

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

*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.

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

D-400_V1_9-27-25_41

D-400_V1_9-27-25_41



To ☐ SDFormsUpdate

Retention Policy mail-5years (7 years)

Test Submission, Version 1

Resubmit Number 1

D-400_V2_9-30-25_41

D-400_V2_9-30-25_41



To ☐ SDFormsUpdate

Retention Policy mail-5years (7 years)

Resubmission, Version 2

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. Correctly named form submissions will be received and reviewed promptly for approval.

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* document is located in the ***SD Resources*** folder on the SES and contains relevant instructions about the approval process

**North Carolina
Department of Revenue**

2025

**Requirements for the Approval
of Substitute Tax Forms**

8/28/25

SD Final (Layered Form with Grid)

2025 is the first year NCDOR will be providing the SD Final as a layered form with a grid. The **SD Final (Layered Form with Grid)** is located in the folder for each tax type on the SES. Layered forms include a separate layer for Static, Variable and Grid. Review the SD Resources folder for a guide on how to select the desired layer.

There are 22 other 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) 9-8-25 Individual Income Tax Return 2025
North Carolina Department of Revenue

For calendar year 2025, or fiscal year beginning 12 19 25 and ending 12 19 26

ALEXANDERX15MAX K & MICHELLEXX15MAX Q MCALLISTERXXXXX20MAX
5121 VALDEZ COURT 11056 Your SSN: 900123456
RALEIGH NC 27605 DURHAM FRNCOUNTRY 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 veteran? Yes ☒ No ☐
Is your spouse a veteran? Yes ☒ No ☐
Were you granted an automatic extension to file your 2025 federal income tax return, e.g., Form 1040? Yes ☒ No ☐
Year spouse died: 1999

Were you a resident of N.C. for the entire year? Yes ☒ No ☐
Was your spouse a resident for the entire year? Yes ☒ No ☐
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, 2026, 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
ALEXANDERX15MAX	K	MCALLISTERXXXXX20MAX	900123456	DURHA											
MICHELLEXX15MAX	Q	MCALLISTERXXXXX20MAX	900123456	NC	27605										
5121 VALDEZ	CTXXXXXXXXXXXXXXXXX35MAX	11056	RALEIGHXXXXXXXXX20MAX												
06	-12345678	16	12345678	26C	12345678										
07	12345678	18	N	12345678	26E	12345678									
09	12345678	20A	12345678	EU											
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 12345678

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.

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.

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

SD Forms Using DOR Finals

SD Forms Created From DOR Finals		
Rev. 09/24/25	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	Unchanged
	NC-40 PTE	Updated
	NC-NPA	Updated
Estate and Trust	D-407V	Updated
	D-407V Amd	Unchanged
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	Unchanged
	NC-429B PTE	Updated
	NC-NOI	Updated

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

SD Required Approval Dates

Withholding Tax Forms 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
<i>This information is subject to change based on legislation or additional analysis. Updates will be communicated as soon as they are known.</i>								
NC-3	Annual Withholding Reconciliation	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-3X	Amended Annual Withholding Reconciliation	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5	Withholding Return		✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5A	Applied For Status - Withholding Return	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5P	Withholding Payment Voucher		✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5PA	Applied For Status - Withholding Payment Voucher	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5PX	Amended Withholding Payment Voucher	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5Q	Quarterly Income Tax Withholding Return	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-5X	Amended Withholding Return	✓	✓	✓	✓	09/05/25	09/26/25	10/17/25
NC-4*	Employee's Withholding Allowance Certificate				✓	TBD		
NC-4 EZ*	Employee's Withholding Allowance Certificate				✓	TBD		
NC-4 NRA*	Nonresident Alien Employee's Withholding Allowance Certificate				✓	TBD		
NC-4P*	Withholding Allowance Certificate for Pension or Annuity Payments				✓	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

The “SD Required Approval Dates” spreadsheet is located in the **SD Resources** folder on the SES. The important details of when a form is unchanged and the required approval dates. The row of a form will be highlighted after the approval cycle begins.

SD Specification

The SD Specification is located in the **SD Spec (SDS)** folder for each tax 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 2025 (REVISION 9-8-25)

CHANGES FOR THE YEAR

- Barcode, revision date, tax year rate, tax year references and verbiage updated.
- Tax Rate decreased to 4.25%.
- 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 31, 2025
Target Date for Initial Submission:	November 24, 2025
Required Approval Date:	December 17, 2025
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

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 70201XX027. 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
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
ID	-	08/10/23	-	08/28/23	-	-	-
SD	-	-	-	-	-	-	-
FDEXT	N	N	N	N	N	Y	N
CYFY	CY	CY	CY	CY	CY	CY	FY
YOD SP	-	-	-	-	2021	-	-
NEG LN 6	N	N	N	N	N	Y	N
NEG LN 14	N	N	N	Y	N	N	N
LN 10A	N	N	N	Y	N	N	N
LN 11	N	N	N	ITEMIZE	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

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

7/31/25

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) Make sure the scanned and printed barcode #s match.
- ☐ (G) Make sure the barcode reads.
- ☐ (H) Make sure the barcode is not missing.

Line Geometry:

- ☐ (I) Ensure the line geometry matches the required SD or Approved Trained Version (ATV).
- ☐ (J) Make sure lines are solid, not too thin or too bold. Lines should be consistent throughout.

Scan Band/Lines:

- ☐ (K) Make sure the variable scanband data is in 12 point "Courier" or "New Courier".
- ☐ (L) Make sure the variable scanline data is in 12 point "Courier" or "New Courier".
- ☐ (M) Make sure all required fields are populated; the fields should not be blank.
- ☐ (N) Make sure the correct data flows from the supporting field into the scan band/line.
- ☐ (O) Use the correct *period* end date and check digit from the period ending chart provided.
- ☐ (P) Calculate the correct check digit for account identification or SSN/FEIN in the scanline.
- ☐ (Q) Use the correct *function code* from the SD Spec provided on the SES.
- ☐ (R) Update all fields with an amount or "0" or a "Y/N" for yes/no indicators in the scanband.
- ☐ (S) Show the correct number of characters in scanband.

Data and Placement:

- ☐ (T) Confirm all fields are included, populated and correctly formatted.
- ☐ (U) Validate the data placement matches either the SD or ATV.
- ☐ (V) Confirm money is formatted to two decimals as "0.00" with no commas, right justified.
- ☐ (W) Make sure all data fields match length and variable letters shown on SD/ATV Version.
- ☐ (X) Make sure all data fields are formatted for the proper alpha/numeric field(s).
- ☐ (Y) Verify all variable text is correct and in CAPITAL letters.
- ☐ (Z) Make sure there are no continuous 9s or Xs.



Updated Express Mail Address

If your company sends submissions for review and approval by express mail, please use the updated address below.

**North Carolina Department of Revenue
Paper Software Validation and Support Unit (pSPVS) / Tori Mitchell
ATTN: Forms Approval
501 N. Wilmington Street
Raleigh, NC 27604-8001**



Contact Information

Paper Software Provider Validation and Support
Tax Systems Coordination and Oversight Division

For General Questions/LOI Submissions: allaboutforms@ncdor.gov
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