

NC-5Q

QUARTERLY INCOME TAX WITHHOLDING RETURN (REVISION 9-3-19)

CHANGES FOR THE YEAR

- Form NC-5Q was not updated for 2025.
- If your company reproduced Form NC-5Q last year, your alignment and data placement for the form should match the approved trained version.
- If your company has not reproduced Form NC-5Q, then match the SD version.

Production Details:

Submission Approval Start Date:	September 5, 2025
Target Date for Initial Submission:	September 26, 2025
Required Approval Date:	October 17, 2025
Form Period Date Effective:	Quarterly thru December 31, 2026
For Filing Periods:	January 2026 – December 2026
Form Placed in Software:	After December 17, 2025
Unchanged/Updated:	Unchanged

18 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 16 Live Data Test Samples by PDF or by Express Mail which must include the following:
 - 4 for Q1
 - 4 for Q2
 - 4 for Q3
 - 4 for Q4

BARCODE:

The barcode must read 30901XX007. Replace (XX) with your two-digit Software Provider ID (SPID).

Align barcode between Row 34, Column 6-10 and Row 50, Column 6-10. 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 approved trained version
- High resolution bitmap for barcodes
- Matching alignment between the full field and test samples
- No punctuation or special characters in address field
- Dates from Proposed Variety of NC-5Q Test Samples from Page 2
- 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
- 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
- IF SENDING IN BY EXPRESS MAIL, PLEASE SEND ADDITIONAL TEST SAMPLES AS REQUIRED
- USE THE FIELD DESCRIPTION FORMATTING FOR PLACEMENT OF VARIABLE DATA
- INCLUDE ONE TEST SAMPLE EXCEEDING \$999.00
- USE A DIFFERENT AMOUNT FOR EACH FIELD
- ENSURE EACH LINE IS POPULATED ACROSS REQUIRED TEST SAMPLES
- ENSURE LEGAL NAME (FIRST 10 CHARACTERS) AND IDENTIFYING NUMBER FLOWS CORRECTLY FROM PAGE 1 TO FOLLOWING PAGES
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA

PROPOSED VARIETY OF NC-5Q TEST SAMPLES				
TEST SAMPLE:	1	2	3	4
QUARTER	4 OF EACH QUARTER LISTED BELOW			
ENDING	03 31 26	06 30 26	09 30 26	12 31 26

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
12	Account ID	14	9	22	Numeric: No Dashes
12	Date Quarter Ended	39	8	46	Numeric: 12 31 26 No Punctuation
17	Legal Name	8	39	46	Alphanumeric
21	Address	8	35	42	Alphanumeric
23	Address	8	35	42	Alphanumeric
27	City	8	20	27	Alpha
27	State	40	2	41	Alpha
27	Zip Code	44	5	48	Numeric: 5-digit zip code
32	Line 1	68	11	78	Numeric: .00
36	Line 2	68	11	78	Numeric: .00
41	Line 3	68	11	78	Numeric: .00
47	Line 4	68	11	78	Numeric: .00