

CD-401S

S CORPORATION TAX RETURN

2022 (REVISION 8-25-22)

CHANGES FOR THE YEAR

- Barcode, line geometry, revision date and tax year references updated.
- Added election to make an S Corporation a Taxed S Corporation
- New underpayment exception for the S Corporation
- Designation to make contribution to NC-EDU Endowment Fund for S Corp
- Test samples should be populated with an amount on each line for all 7 of the test samples.
- Line 12 in the scanband is a 7-digit number that matches Apportionment Factor percentage from Schedule B.
- NOTE:** to avoid a resubmission request for the incorrect variety of test samples, make sure to submit test samples with negative values on Lines 7, 8, 10, 13, 14, 16 and 17 for Form CD-401S, including the full field.

Production Details:

Approved By Date:	November 21, 2022
Form Period Date Effective:	Calendar Year December 31, 2022; Fiscal Year November 30, 2023
For Filing Periods	December 2022 and later
Form Placed in Software:	After December 31, 2022

9-12 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field
- 7 by PDF or 10 by Mail

Note: This form is part of a set; all forms in the set require approval.

BARCODE:

The barcode must read 62001XX024. Replace (XX) with your two-digit Software Developer Identification Number.

Align barcode between Row 36, Column 6-10 and Row 51, Column 6-10. Print the number either stacked or vertically to the right of the barcode

USE:

- 12 point Courier for scanband
- All capital letters for variable text
- Correct barcode length
- Correct matching line geometry
- Data placement from SD version
- Seven (7) 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 "22" for the tax year - including blank copy
- High resolution bitmap for barcodes
- 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 FEINs/SSNs

BARCODE DIMENSIONS:

- MAKE SURE THE BARCODE READS AND IS PROPERLY PLACED BASED ON THE SPECIFICATIONS GIVEN
- 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 TEMPLATE
- 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 AT LEAST 1 TEST SAMPLE FOR AMOUNT DUE, REFUND DUE AND ZERO TAX AMOUNT
- 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 CD-401S Test Samples							
TEST SAMPLE:	1	2	3	4	5	6	7
CY/FY	CY	FY	FY	FY	CY	CY	FY
IR	N	Y	N	N	Y	N	N
FR	Y	N	Y	N	N	N	N
SR	N	N	N	N	N	Y	N
NCR	N	N	N	N	Y	N	N
478	N	Y	N	Y	Y	N	N
AR	N	N	N	N	N	Y	Y
NRS	N	Y	N	N	N	N	N
EP	N	Y	N	N	N	Y	N
PE	Y	N	Y	N	N	Y	N
PQSSS	N	N	N	Y	N	N	N
QSSS	N	N	N	N	N	Y	N
TSCO	Y	Y	N	Y	Y	N	N
FDEXT	Y	N	N	N	N	N	Y
HCE	N	N	N	N	N	Y	N
PFSP	PTIN	FEIN	SSN	PTIN	FEIN	SSN	PTIN
EU	A		E		P		S
NEG LN 07	Y	N	N	N	N	N	N
NEG LN 08	N	Y	N	N	N	N	N
NEG LN 10	N	N	Y	N	N	N	N
NEG LN 11	N	N	N	Y	N	N	N
NEG LN 13	N	N	N	N	Y	N	N
NEG LN 14	N	N	N	N	N	Y	N
NEG LN 17	N	N	N	N	N	N	Y

Placement of Variable Data

Print Line Number	Identification	Begin Print Position	Maximum Field Length	End Print Position	Field Description
7	Other Year Beginning	34	8	41	Numeric; No Punctuation Starting Date. Ex. 03 01 22 <u>22 must be hard coded</u>
7	And Ending	51	8	58	Numeric; No Punctuation Ending Date. Ex. 02 28 23
22	Legal Name	7	4	10	Alphanumeric First four characters of legal name
22	Address	13	4	16	Alphanumeric; First four characters of address
22	Zip Code	19	5	23	Numeric; 5-digit zip code
22	FEIN	26	9	34	Numeric; No dashes Print number consecutively
22	SOS ID Number	37	7	43	Numeric
22	NAICS Code	46	6	51	Numeric
22	Initial Return	54	2	55	IR
22	Initial Return	58	1	58	Alpha: Y or N Y: Yes N: No
22	Final Return	61	2	62	FR
22	Final Return	65	1	65	Alpha: Y or N Y: Yes N: No
22	Short Year Return	68	2	69	SR
22	Short Year Return	72	1	72	Alpha: Y or N Y: Yes N: No
22	NC-Rehab	75	3	77	NCR
22	NC-Rehab	80	1	80	Alpha: Y or N Y: Yes N: No
24	NC-478	07	3	9	478
24	NC-478	12	1	12	Alpha: Y or N Y: Yes N: No
24	Amended Return	15	2	16	AR

24	Amended Return	19	1	19	Alpha: Y or N Y: Yes N: No
24	Nonresident Shareholder	22	3	24	NRS
24	Nonresident Shareholder	27	1	27	Alpha: Y or N Y: Yes N: No
24	Escheatable Property	30	2	31	EP
24	Escheatable Property	34	1	34	Alpha: Y or N Y: Yes N: No
24	NC-PE is attached	37	2	38	PE
24	NC-PE is attached	41	1	41	Alpha: Y or N Y: Yes N: No
24	PQSSS Parent of a Qualified Subchapter S Subsidiary	44	5	48	PQSSS
24	PQSSS Parent of a Qualified Subchapter S Subsidiary	51	1	51	Alpha: Y or N Y: Yes N: No
24	QSSS Qualified Subchapter S Subsidiary	55	4	58	QSSS
24	QSSS Qualified Subchapter S Subsidiary	61	1	61	Alpha: Y or N Y: Yes N: No
24	TSCO Taxed S Corporation	64	4	67	TSCO
24	TSCO Taxed S Corporation	70	1	70	Alpha: Y or N Y: Yes N: No
24	FDEXT Federal Extension	73	5	77	FDEXT
24	FDEXT Federal Extension	80	1	80	Alpha: Y or N Y: Yes N: No

26	Legal Name	7	70	76	Alphanumeric
28	Address	7	35	41	Alphanumeric
28	City	44	20	63	Alpha
28	State	66	2	67	Alpha
28	Zip Code	70	5	74	Numeric; 5-digit zip code
30	Gross Receipts	14	2	15	GR
30	Gross Receipts	18	13	30	Numeric
30	Line 07	33	2	34	07
30	Line 07	37	10	47	Numeric, "--"
30	Line 18	50	2	51	18
30	Line 18	55	10	64	Numeric
30	Line 27	67	2	68	27
30	Line 27	75	6	80	Numeric
32	Total Assets	14	2	15	TA
32	Total Assets	18	13	30	Numeric
32	Line 08	33	2	34	08
32	Line 08	37	10	47	Numeric, "--"
32	Line 19	50	2	51	19
32	Line 19	55	10	64	Numeric
32	EU	67	2	68	EU
32	Exception to Underpayment	80	1	80	Alpha; A, E, P, S or Blank A: Annualized Income E: Not a Taxed S Corp during preceding taxable year P: Partial short year (greater than 4 months but less than 12 months) S: Short Period
34	Line 01	17	2	18	01
34	Line 01	21	10	30	Numeric
34	Line 10	33	2	34	10
34	Line 10	37	11	47	Numeric, "--"
34	Line 20A	50	3	52	20A

34	Line 20A	56	9	64	Numeric
34	Line 28A	67	3	69	28A
34	Line 28A	72	9	80	Numeric
<hr/>					
36	Holding Co Exception	17	3	19	HCE
36	Holding Co Exception	30	1	30	Alpha: Y or N Y: Yes N: No
36	Line 11	33	2	34	11
36	Line 11	37	11	47	Numeric;“-“
36	Line 20B	50	3	52	20B
36	Line 20B	56	9	64	Numeric
36	Line 28B	67	3	69	28B
36	Line 28B	71	9	80	Numeric
<hr/>					
38	Line 02	17	2	18	02
38	Line 02	22	9	30	Numeric
38	Line 12	33	2	34	12
38	Line 12	41	7	47	Numeric: No Decimal EX: 1000000
38	Line 20C	50	3	52	20C
38	Line 20C	56	9	64	Numeric
38	Line 31	67	3	69	29A
38	Line 31	71	9	80	Numeric
<hr/>					
40	Line 03	17	2	18	03
40	Line 03	21	10	30	Numeric
40	Line 13	33	2	34	13
40	Line 13	37	11	47	Numeric; “-“
40	Line 20D	50	3	52	20D
40	Line 20D	56	9	64	Numeric
40	Line 32	67	2	68	32
40	Line 32	71	9	80	Numeric
<hr/>					
42	Line 04	17	2	18	04
42	Line 04	22	9	30	Numeric
42	Line 14	33	2	34	14

42	Line 14	37	11	47	Numeric, *-*
42	Line 20E	50	3	52	20E
42	Line 20E	56	9	64	Numeric
42	Line 33	67	2	68	33
42	Line 33	72	9	80	Numeric
<hr/>					
44	Line 05	17	2	18	05
44	Line 05	22	9	30	Numeric
44	Line 16	33	2	34	16
44	Line 16	37	11	47	Numeric
44	Line 22	50	2	51	22
44	Line 22	56	9	64	Numeric
44	Line 34	67	2	68	34
44	Line 34	71	9	80	Numeric
<hr/>					
46	Line 06	17	2	18	06
46	Line 06	22	9	30	Numeric
46	Line 17	33	2	34	17
46	Line 17	37	11	47	Numeric
46	Line 23	50	2	51	23
46	Line 23	56	9	64	Numeric
<hr/>					
48	PFSP	17	4	20	PFSP
48	PFSP	30	1	30	Alpha: P: PTIN F: FEIN S: SSN
42	Paid Preparer ID	33	2	34	PP
42	Paid Preparer ID	39	9	47	Alphanumeric; Enter PTIN, FEIN, SSN or Blank
42	Taxpayer Number	50	2	51	TN
42	Taxpayer Number	55	10	64	Numeric