

North Carolina  
Department of Revenue

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2008  
Section II

08/19/08

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Requirements for the  
Approval of  
Substitute Tax Forms

**North Carolina Department Of Revenue**  
**Requirements for the Approval of Substitute Tax Forms**

**Section II: Requirements for the Approval of Specific Substitute Tax Forms**

**2.1 Scan Line Specifications**

This section contains scan line information for specific tax forms. Refer to Section 1.12 in Section I for the requirements for producing scan lines.

**Field One: Period and Date**

**NOTE: The first two digits in the first field differ depending upon the filing frequency and tax type.**

**Monthly**

**NC-5, NC-5X Monthly Forms** (See Table One)

Period Ending	Due Date	Scan Line Date With Check Digit (2009 forms)
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**Table One: NC-5 Monthly, NC-5X Monthly**

01-31-09	02-15-09	01091
02-28-09	03-15-09	02097
03-31-09	04-15-09	03093
04-30-09	05-15-09	04090
05-31-09	06-15-09	05096
06-30-09	07-15-09	06092
07-31-09	08-15-09	07099
08-31-09	09-15-09	08095
09-30-09	10-15-09	09091
10-31-09	11-15-09	10090
11-30-09	12-15-09	11096
12-31-09	01-31-10	12092

Use the month identifiers in the following table to specify monthly filers on the **E-500F** and **E-500H** returns. (See Table Two)

Period Ending	File By	Scan line date/ck digit (2008/2009 forms)
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**Table Two: E-500F, E-500H**

October 31, 2008	November 20, 2008	10081
November 30, 2008	December 20, 2008	11088
December 31, 2008	January 20, 2009	12084
January 31, 2009	February 20, 2009	01091
February 28, 2009	March 20, 2009	02097
March 31, 2009	April 20, 2009	03093
April 30, 2009	May 20, 2009	04090
May 31, 2009	June 20, 2009	05096
June 30, 2009	July 20, 2009	06092
July 31, 2009	August 20, 2009	07099

August 31, 2009	September 20, 2009	08095
September 30, 2009	October 20, 2009	09091

The **CD-V, CD-V Amended, CD-419, NC-478V & NC-478V-J** use the MMY from the **Ending Tax Year** followed by the check digit. (See Table Three)

<b>Ending Tax Year</b>	<b>Scan Line Date With Check Digit (2008 forms)</b>
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**Table Three: CD-V, CD-419, NC-478V, NC-478V-J**

01-01-08 - 12-31-08 (Calendar Year)	12084
02-01-08 - 01-31-09 (Fiscal Year)	01091
03-01-08 - 02-28-09 (Fiscal Year)	02097
04-01-08 - 03-31-09 (Fiscal Year)	03093
05-01-08 - 04-30-09 (Fiscal Year)	04090
06-01-08 - 05-31-09 (Fiscal Year)	05096
07-01-08 - 06-30-09 (Fiscal Year)	06092
08-01-08 - 07-31-09 (Fiscal Year)	07099
09-01-08 - 08-31-08 (Fiscal Year)	08095
10-01-08 - 09-30-09 (Fiscal Year)	09091
11-01-08 - 10-31-09 (Fiscal Year)	10090
12-01-08 - 11-30-09 (Fiscal Year)	11096
05-01-08 - 12-31-08 (Short Year)	12084

The **CD-429** uses the year-end date to specify the quarterly payment. Use the month identifiers in the following table to specify the fiscal year end date. (See Table Four)

<b>Ending Tax Year</b>	<b>Scan Line Date With Check Digit (2009 forms)</b>
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**Table Four: CD-429**

01-01-09 - 12-31-09 (Calendar Year)	12092
02-01-09 - 01-31-10 (Fiscal Year)	01104
03-01-09 - 02-28-10 (Fiscal Year)	02101
04-01-09 - 03-31-10 (Fiscal Year)	03107
05-01-09 - 04-30-10 (Fiscal Year)	04103
06-01-09 - 05-31-10 (Fiscal Year)	05100
07-01-09 - 06-30-10 (Fiscal Year)	06106
08-01-09 - 07-31-10 (Fiscal Year)	07102
09-01-09 - 08-31-10 (Fiscal Year)	08109
10-01-09 - 09-30-10 (Fiscal Year)	09105
11-01-09 - 10-31-10 (Fiscal Year)	10103
12-01-09 - 11-30-10 (Fiscal Year)	11100
05-01-09 - 12-31-09 (Short Year)	12092

## Quarterly

Withholding Taxes use the month identifiers to specify quarterly filers on the **NC-5** and **NC-5X Quarterly** forms. (See Table Five)

Period Ending	Due Date	Scan Line Date With Check Digit (2009 forms)
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**Table Five: NC-5 Quarterly, NC-5X Quarterly**

03-31-09	04-30-09	03093
06-30-09	07-31-09	06092
09-30-09	10-31-09	09091
12-31-09	01-31-10	12092

Sales and Use Taxes use the month identifiers to specify quarterly filers on the **E-500F**, **E-500H** and **E-500M Quarterly** returns. (See Table Six)

Period Ending	File By	Scan Line Date With Check Digit (2008/2009 forms)
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**Table Six: E-500F Quarterly, E-500H Quarterly**

December 31, 2008	January 31, 2009	12084
March 31, 2009	April 30, 2009	03093
June 30, 2009	July 31, 2009	06092
September 30, 2009	October 31, 2009	09091

Individual Estimated Income Taxes use the due date to specify quarterly filers on the **NC-40** form. (See Table Seven)

Payment Due Date	Scan Line Date With Check Digit (2009 forms)
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**Table Seven: NC-40**

April 15, 2009	12092
June 15, 2009	12092
September 15, 2009	12092
January 15, 2010	12092

## Yearly

Note: Withholding Taxes use the year to specify the filing frequency on the **NC-3**, **NC-3M**, **NC-5P** and **NC-5PX** forms. All 2009 forms must read: **20095**. All 2008 forms must read: **20087**. The Payment Voucher also uses the year to specify filing frequency. The 2008 **D-400V**, **D-400V Amended**, **D-410**, **D-410G** and **D-410P** must read: **20087**.

**Field Two: Taxpayer Identification Number**

Refer to Section 1.12 in Section I for information on Field Two in the scan line.

**Field Three: Zeros**

Field Three contains seven zeros.

**Field Four: Function Code**

<b>Tax Type</b>	<b>Form Number</b>	<b>Function Code</b>	<b>Function Code With Ck Digit</b>
<b>Table Eight: Function Codes</b>			
Corporate Income Extension	CD-419	653	06530
Franchise Extension	CD-419	503	05037
Corporate Estimated	CD-429	660	06602
Corporate Income Payment Voucher	CD-V	650	06505
Franchise Payment Voucher	CD-V	500	05002
Amd Corporate Income Voucher	CD-V Amended	651	06513
Amd Franchise Payment Voucher	CD-V Amended	501	05011
Individual Payment Voucher	D-400V	640	06408
Amd Individual Payment Voucher	D-400V Amended	644	06441
Individual Extension	D-410	649	06491
Gift Extension	D-410G	390	03905
Partnership, Estate, Trust Extension	D-410P	645	06459
Individual Estimated	NC-40	630	06301
WH Reconciliation	NC-3	619	06190
Annual WH Reconciliation	NC-3M	614	06149
WH Annual Reconciliation	NC-5 Quarterly	615	06157
WH Return	NC-5 Monthly	610	06106
Amended WH Return	NC-5X Quarterly	615	06157
Amended WH Return	NC-5X Monthly	610	06106
WH Payment Voucher	NC-5P	605	06050
Amended WH Payment Voucher	NC-5PX	605	06050
Fee for Article 3A Credits	NC-478V	290	02909
Sales & Use	E-500F	738	57380
Sales & Use	E-500H	781	57819
Fee for Article 3J Credits	NC-478V-J	291	02917