

North Carolina
Department of Revenue

2009
Section II

08/03/09

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 (2010 forms)
---------------	----------	--

Table One: NC-5 Monthly, NC-5X Monthly

01-31-10	02-15-10	01104
02-28-10	03-15-10	02101
03-31-10	04-15-10	03107
04-30-10	05-15-10	04103
05-31-10	06-15-10	05100
06-30-10	07-15-10	06106
07-31-10	08-15-10	07102
08-31-10	09-15-10	08109
09-30-10	10-15-10	09105
10-31-10	11-15-10	10103
11-30-10	12-15-10	11100
12-31-10	01-31-11	12106

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 (2009/2010 forms)
---------------	---------	--

Table Two: E-500F, E-500H

October 31, 2009	November 20, 2009	10090
November 30, 2009	December 20, 2009	11096
December 31, 2009	January 20, 2010	12092
January 31, 2010	February 20, 2010	01104
February 28, 2010	March 20, 2010	02101
March 31, 2010	April 20, 2010	03107
April 30, 2010	May 20, 2010	04103
May 31, 2010	June 20, 2010	05100
June 30, 2010	July 20, 2010	06106
July 31, 2010	August 20, 2010	07102

August 31, 2010	September 20, 2010	08109
September 30, 2010	October 20, 2010	09105

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)

Ending Tax Year	Scan Line Date With Check Digit (2009 forms)
------------------------	---

Table Three: CD-V, CD-419, NC-478V, NC-478V-J

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

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)

Ending Tax Year	Scan Line Date With Check Digit (2010 forms)
------------------------	---

Table Four: CD-429

01-01-10 - 12-31-10 (Calendar Year)	12106
02-01-10 - 01-31-11 (Fiscal Year)	01112
03-01-10 - 02-28-11 (Fiscal Year)	02119
04-01-10 - 03-31-11 (Fiscal Year)	03115
05-01-10 - 04-30-11 (Fiscal Year)	04111
06-01-10 - 05-31-11 (Fiscal Year)	05118
07-01-10 - 06-30-11 (Fiscal Year)	06114
08-01-10 - 07-31-11 (Fiscal Year)	07111
09-01-10 - 08-31-11 (Fiscal Year)	08117
10-01-10 - 09-30-11 (Fiscal Year)	09113
11-01-10 - 10-31-11 (Fiscal Year)	10111
12-01-10 - 11-30-11 (Fiscal Year)	11118
05-01-10 - 12-31-10 (Short Year)	12106

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 (2010 forms)
----------------------	-----------------	---

Table Five: NC-5 Quarterly, NC-5X Quarterly

03-31-10	04-30-10	03107
06-30-10	07-31-10	06106
09-30-10	10-31-10	09105
12-31-10	01-31-11	12106

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 (2009/2010 forms)
----------------------	----------------	--

Table Six: E-500F Quarterly, E-500H Quarterly

December 31, 2009	January 31, 2010	12092
March 31, 2010	April 30, 2010	03107
June 30, 2010	July 31, 2010	06106
September 30, 2010	October 31, 2010	09105

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 (2010 forms)
-------------------------	---

Table Seven: NC-40

April 15, 2010	12106
June 15, 2010	12106
September 15, 2010	12106
January 15, 2011	12106

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 **2010** forms must read: **20109**. All **2009** forms must read: **20095**.

The payment voucher uses the year to specify filing frequency. The **2009 D-400V, D400-V Amended, D-410, D410G** and **D-410P** must read: **20095**. The list below shows the form number and tax year that should be used on the live data examples submitted for review:

Tax Year 2009

NC-3
NC-3M
D-400V
D-400V-Amended
D-410
D-410G
D-410P

Tax Year 2010

NC-5
NC-5P

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

Tax Type	Form Number	Function Code	Function Code With Ck Digit
<u>Table Eight: Function Codes</u>			
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 Credit	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