



Office of the State Controller

OFFICIAL MEMORANDUM

To: Chief Financial Officers, Vice Chancellors, Business Managers
Statewide Tax Compliance Directory

From: Jennifer Pacheco, OSC Risk Mitigation *Jennifer T. Pacheco*

Date: April 9, 2018

Subject: NC Department of Revenue Reminders

The purpose of this memorandum is to ensure you are aware of a few new NC Department of Revenue (NC DOR) filing requirements. These requirements may or may not apply to your agency; however, we strongly encourage you to review the appropriate links and determine whether you are required to comply and if so, you have satisfied all requirements.

On February 7, 2018, the NC DOR issued an important Notice: "Secretary Announces Waiver of Failure to File Penalty for NC-3 Forms Due to be Filed on January 31, 2018." This notice can be found at <https://www.ncdor.gov/documents/important-notice-secretary-announces-waiver-failure-file-penalty-nc-3-forms-due-be-filed-january-31>.

Per the NC DOR, North Carolina participates in the IRS Combined Federal/State Filing Program; however, original, void, or corrected versions of the following forms **must be filed directly with the North Carolina Department of Revenue** ([eNC3 Specifications for 1099 Reporting](#)):

Form	Description
1099-K	Payment Card and Third-Party Network Transactions
1099-R if Box 12 (State tax withheld) is populated and North Carolina income tax has been withheld, and/or the recipient's address is located in North Carolina	Distributions from Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.
1099-MISC if Box 16 (State tax withheld) is populated and North Carolina income tax has been withheld, and/or Box 3 (Other income) and/or Box 7 (Nonemployee compensation) is populated and the recipient's address is located in North Carolina	Miscellaneous Income
NC-1099NRS	Sale of Real Property by Nonresidents
NC-1099PS	Personal Services Income paid to Nonresidents
NC-1099ITIN	Compensation paid to ITIN Contractor

If you have any questions about these requirements, please contact NC DOR's Taxpayer Assistance Division at 877-252-3052 or write NC DOR at PO Box 1168, Raleigh, NC 27640.