

AMENDED EMPLOYER'S QUARTERLY TAX AND WAGE REPORT

* INDICATES A REQUIRED FIELD

YOU CAN FILE THIS REPORT
ONLINE AT [DES.NC.GOV](https://des.nc.gov)

NC DEPT. OF COMMERCE
DIVISION OF EMPLOYMENT SECURITY
P.O. BOX 26504
RALEIGH, NC 27611-6504

(1) EMPLOYER LEGAL NAME (5) QUARTER ENDING (6) DUE DATE (7) EMPLOYER ID NUMBER

(2) EMPLOYER ADDRESS

Date format: mm/dd/yyyy

Date format: mm/dd/yyyy

(8) TAX RATE

AGENCY USE

DATE

AMOUNT

INITIALS

(9) QTR-YR

(10) TOTAL REMITTANCE DUE

(3) CHECK THIS BOX IF THE ADDRESS HAS CHANGED

(4) ENTER YOUR FEDERAL TAX NUMBER HERE: -

IF ANY CHANGES OCCURRED IN THE OWNERSHIP, TELEPHONE NUMBER OR ADDRESS, COMPLETE FORM NCUI 101-A.

* NUMBER OF COVERED WORKERS WHO WORKED DURING OR RECEIVED
PAY FOR THE PAYROLL PERIOD WHICH INCLUDES
THE 12TH OF THE MONTH

(11) 1ST MONTH	(12) 2ND MONTH	(13) 3RD MONTH
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(14) SSN	(15) LAST NAME	(16) FIRST NAME	(17) MI	(18) REPORTED GROSS WAGES	(19) GROSS WAGES	(20) REPORTED OUT OF STATE TAXABLE WAGES	(21) OUT OF STATE TAXABLE WAGES	(22) OUT OF STATE CODE	(23) HRS WORKED	(24) EMPLOYEE/ OFFICER	(25) SEASONAL	(26) LOCATION SUMMARY	(27) SOC CODE	(28) AMENDMENT REASON	(29) WAGE STATUS
TOTALS															
TOTALS FROM NCUI101B															
GRAND TOTALS															

28. Amendment Reason Miscellaneous Error

THE INFORMATION CONTAINED IN THIS REPORT IS TRUE AND CORRECT TO THE BEST OF MY KNOWLEDGE.

(27) SIGNATURE

(28) TITLE

(29) TELEPHONE NUMBER

(30) DATE

TYPE INFO AS SHOWN ON FORM NCU 101

(1) EMPLOYER LEGAL NAME

(5) QTR-YR

(7) EMPLOYER ID NUMBER

[illegible]

INSTRUCTIONS FOR COMPLETING FORM NCUI 685, AMENDED EMPLOYERS QUARTERLY TAX AND WAGE REPORT

1. Enter the legal name of the business.
2. Enter the address of the employer.
3. Check box if address has changed.
4. Enter FEIN (Federal Employer Identification Number).
5. Enter the quarter end date in the format of MM/DD/YYYY.
6. Enter the quarter due date in the format of MM/DD/YYYY.
7. Enter the NCDES Employer ID.
8. Enter the employer tax rate.
9. Indicate quarter/year.
10. Enter the total remittance due.
11. Enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of the month for the 1st month of the quarter.
12. Enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of the month for the month of the quarter.
13. Enter the number of employees who worked or received pay for any part of the pay period that includes the 12th of the month for the 3rd month of the quarter.
14. Enter the SSN for the employee. If you do not have a SSN for the employee, use a 9 digit dummy number beginning with 9. For multiple employees that do not have SSNs for use a different number, for example 911-11-1111 and 911-11-1112. Also, continue using the same number for that individual in subsequent quarters.
15. Enter the last name of the employee.
16. Enter the first name of the employee.
17. Enter the middle initial of the employee. **(Optional)**
18. Enter the originally reported gross wages subject to NC SUTA for the employee.
19. Enter the corrected gross wages subject to NC SUTA for the employee.

Wages Include:

- All employees, including part-time and temporary.
- Special payments given in return for services performed, I.E., commissions, bonuses, fees, prizes, are wages and reportable under the Employment Security Law of North Carolina.
- If the legal business is:
 - CORPORATION, the wages paid to all employees who performed services in North Carolina should be reported. Corporate officers are employees and their wages and/or draws are reportable.
 - A PARTNERSHIP, the draws or payments made to general partners should not be reported.
 - A PROPRIETORSHIP, the draws or payments made to the legal owner of the business (the proprietor) should not be reported. Wages paid to the children of the proprietor under the age of 21 years, as well as wages paid to the spouse or parents of the proprietor, should not be reported.

20. Enter the originally reported gross wages subject to SUTA that have been reported to other states or territories for the quarter. **(If Applicable)**

21. Enter the corrected reported gross wages subject to SUTA that have been reported to other states or territories for the quarter. **(If Applicable)**

22. Enter the postal code for the Out of State (OOS) wages. <https://www.des.nc.gov/documents/files/ncsuits-wage-report-and-payment-file-specification/open> (Specification and Record Layout for Wage Reporting, Adjustments and Payments -Section FIPS Code/Postal Code).

23. Enter the hours worked during the quarter for the employer. Maximum of 999 hours. Do not enter decimals. **(Optional)**

24. Indicate whether this employee is an employee or officer. **(Optional)**

25. If your account has been designated as seasonal by NCDES, indicate if the employee's wages are seasonal for the calendar quarter with a yes or no.

26. Indicate whether the work location of the employee is the primary location or other location.

27. Enter the Standard Occupation Classification (SOC) Code of Employee. **(Optional)** https://www.bls.gov/oes/current/oes_stru.htm.

28. Choose a reason for amendment from the list below. If other, additional information is required in the field of Other Amendment Reason: 01

Reported individual wages in error

02 Reported name error

03 Social security number error

04 Wages reported to North Carolina in error

- 05 Wages reported to another state in error
- 06 Wages of proprietor reported in error
- 07 Wages of minor child/spouse/parents of proprietor reported in error
- 08 Wages of partner reported in error
- 09 Wages of minor child/spouse/parents of partner reported in error
- 10 Miscellaneous error (note required)
- 11 Supplemental Wages

NOTE: If Miscellaneous error was chosen for reason for amendment, enter an explanation.

29. Choose how the wages are being changed:

- Added
- Deleted
- Modified

30. Follow line instructions 14 through 29 for all employees. If more than nine employees need to be listed, use the attached continuation page. Continuation pages should be numbered beginning with 2 and additional continuation pages should be numbered in sequential order.

31. The form must be signed by an authorized individual.

32. Enter the title of the individual signing the form.

33. Enter a contact telephone number of the individual signing the form.

34. Enter the date signed and mail the form to the address on the top of the NCUI685 along with your payment (if applicable).