

NC Dept. of Commerce
 Division of Employment Security
 P. O. Box 26504
 Raleigh, NC 27611
 Attention: Tax.

Amend Employer's Quarter Tax & Wage Report

1. Employer's Name, Address & Telephone: _____

2. Employer ID (s): _____

3. Quarter/Year: _____

4. UI Tax Rate: _____ %

Contact Person's Telephone Number:
 () - - ext. _____

FOR AGENCY USE ONLY			
Ck Amount	Date	Col.	Initial
\$ _____	_____	<input type="checkbox"/> YES <input type="checkbox"/> NO	_____

	As Reported	As Corrected	
5. (A) Wages Paid This Quarter Subject To The Law: \$	\$	\$	
(B) Less Wages Paid This Quarter In Excess of \$ _____ Per Employee This Year:	\$	\$	
(C) Wages Subject To Tax: \$	\$	\$	
6. Tax Paid/Due This Quarter: \$	\$	\$	
7. Additional Tax Due: \$			
8. Interest Due: \$			
9. Penalty - Late Payment Due: \$			
10. Total Due: Check Attached \$	Refund: \$		
11. (A) Social Security Number	(B) Employee's Name	(C) As Reported	(D) As Corrected
- -		\$	\$
- -		\$	\$
- -		\$	\$
- -		\$	\$
- -		\$	\$
- -		\$	\$
- -		\$	\$
- -		\$	\$
		Total: \$	Total: \$

12. Reason: _____

13. This information is true and accurate.

Signed: _____

Title: _____

Date: _____

Instructions for Completing the Adjustment to Employer's Quarterly Tax and Wage Report (Form NCUI 685)

1. Enter the employer's name, mailing address and contact person's telephone number in space provided.
2. Enter the employer account number assigned by this Agency. If you report your wages under branch account numbers, enter the consolidated account number on the first line and enter the branch account number under which the wages were reported on the second account number line.
3. Enter the quarter and year to be corrected in the format Q-YYYY. Example: 1-2023
Note: A separate Form NCUI 685 for each quarter to be corrected is required.
4. Enter the tax rate applicable to the year to be corrected.
5. (A) Wages paid this quarter subject to the law;
(B) Less wages paid this quarter in excess of \$ _____ per employee this year;
(C) Wages subject to tax; enter the amount previously reported for this quarter in the as reported column. Enter the correct amount in the as corrected column.
Note: The as reported amount should include the amount shown on the original return, plus any previous corrections.
Note: Use the correct taxable wage base applicable to the year being corrected: **2025** – \$32,600 **2024** – \$31,400;
2023 – \$29,600; **2022** – \$28,000; **2021** – \$26,000; **2020** – \$25,200;
6. Tax due this quarter: Enter the amount previously paid for this quarter in the as reported column. Enter the correct amount of tax due in the as corrected column.
7. Additional tax due: If the as corrected amount is greater than the as reported amount in Item 6, enter the amount of additional tax due.
8. Interest due: If any additional tax is due, multiply the amount of tax due by the monthly interest rate for each month, or portion thereof, from the due date to the date paid. The monthly interest rate is .50% from 1/1/2019 through 6/30/2019; 42% from 7/1/2019 through 12/31/2022, .58% from 01/01/2023 through 12/31/2023; .67% from 1/1/2024 through 12/31/2024., 67% from 1/1/2024 through 12/31/2024, .58% from 1/1/25 through 6/30/25 The rate is subject to change semi-annually per G.S. 105-241.21 and may be obtained at des.nc.gov or by contacting the nearest Division of Employment Security Office.
9. Penalty - late payment due: If any additional tax is due for this quarter, compute late payment penalty at the rate of 10 percent of the amount due.
10. Total due: The sum of additional tax due, interest due, and late payment penalty due for this quarter. Indicate in the spaces provided whether check is attached for additional amount due or refund is due after adjustment.
11. The remainder of Form NCUI 685 is to be used to correct individual employee's wages that were previously reported incorrectly.

Note: Enter only those employees whose wages require corrections.

- (A) Enter the Social Security Number used to report the wages. If incorrect, enter the correct number above the incorrect number.
 - (B) Enter the employee's name.
 - (C) Enter the amount of wages previously reported for the employee for this quarter in the as reported column
 - (D) Enter the correct amount in the as corrected column.
12. Enter the reason for the adjustment.
 13. Sign and date the form. Mail it to NC Dept. of Commerce, Division of Employment Security, P. O. Box 26504, Raleigh, NC 27611, Attention: Tax.

Additional forms may be obtained by downloading from our web site at des.nc.gov.