NC-4
Web
12-09

Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

Social Security Number

Marital Status
- Single
- Head of Household
- Married or Qualifying Widow(er)

First Name *(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)* M.I. Last Name

Address County *(Enter first five letters)*

City State Zip Code *(5 Digit)* Country *(If not U.S.)*

(See Form NC-4 Instructions before completing this form)

1. Total number of allowances you are claiming
(From Line F of the Personal Allowances Worksheet on Page 2)

2. Additional amount, if any, you want withheld from each pay period
(Enter whole dollars) .00

3. I certify that I am not subject to North Carolina withholding because I meet the following two conditions:
- Last year I was entitled to a refund of all State income tax withheld because I had no tax liability; and
- This year I expect a refund of all State income tax withheld because I expect to have no tax liability.

☐ Check Here

4. I certify that I am not subject to North Carolina withholding because I meet the requirements of the Military Spouses Residency Relief Act and I am legally domiciled in the state of

☐ Check Here

_____.
(Enter state of domicile)

If line 3 or line 4 above applies to you, enter the year effective 20 **Write "EXEMPT" here →**

5. I certify that I no longer meet the requirements for exemption on line 3 ☐ or line 4 ☐ *(Check applicable box)*
Therefore, I revoke my exemption and request that my employer withhold North Carolina income tax based on the number of allowances entered on line 1 and any amount entered on line 2.

☐ Check Here

CAUTION: If you furnish an employer with an Employee's Withholding Allowance Certificate that contains information which has no reasonable basis and results in a lesser amount of tax being withheld than would have been withheld had you furnished reasonable information, you are subject to a penalty of 50% of the amount not properly withheld.

Employee's Signature _____ Date _____

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on line 1 above, or if claiming exemption from withholding, that I am entitled to claim the exempt status on line 3 or 4, whichever applies.

(Employer: Complete below only if sending to the North Carolina Department of Revenue. Submit the original and keep a copy for your records.)

Employer's Name *(USE CAPITAL LETTERS)* **FEIN**

Employer's Address County *(Enter first five letters)*

City State Zip Code *(5 Digit)* Country *(If not U.S.)*

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Your Last Name *(First 10 Characters)*

Your Social Security Number

Personal Allowances Worksheet

A. Enter "1" for yourself if no one else can claim you as a dependent ..... A. _____

IN ADDITION TO A. ABOVE:

B. Enter "1" if you are married and you expect your spouse's wages to be from $1,000 to $3,500.
Enter "2" if you are married and your spouse has no income or expects to earn less than $1,000 ..... B. _____

C. Enter "1" if you are a qualifying widow(er). ..... C. _____

D. Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return ..... D. _____

E. If you plan to itemize, claim adjustments to income, or have allowable tax credits and want to reduce your withholding, complete the **Deductions, Adjustments, and Tax Credits Worksheet** below and enter number from line 14 ..... E. _____

F. Add lines A through E and enter total here and on line 1 of your **Employee's Withholding Allowance Certificate** ..... F. _____

Deductions, Adjustments, and Tax Credits Worksheet

1. Additional withholding allowances may be claimed if you expect to have allowable itemized deductions exceeding the standard deduction. Enter an estimate of the total itemized deductions to be claimed on your federal tax return less the amount of any State income tax included in your federal deductions ..... 1. _____

2. Enter
   - $4,400 if head of household
   - $3,000 if single
   - $3,000 if married filing separately
   - $6,000 if married filing jointly or qualifying widow(er) ..... 2. _____

3. Subtract line 2 from line 1, enter the result here ..... 3. _____

4. Enter an estimate of your federal adjustments to income and your State deductions from federal taxable income ..... 4. _____

5. Add lines 3 and 4 ..... 5. _____

6. Enter an estimate of your nonwage income (such as dividends or interest) ..... 6. _____

7. Enter an estimate of your State additions to federal taxable income (do not enter the addition for state income tax or the additions for the standard deduction and personal exemption inflation adjustment) ..... 7. _____

8. Add lines 6 and 7 ..... 8. _____

9. Subtract line 8 from line 5 ..... 9. _____

10. Divide the amount on line 9 by $2,500 ($2,000 if you expect your income from all sources for the year to equal or exceed the following amounts for your filing status: $60,000 - single; $80,000 - head of household; $50,000 - married or qualifying widow(er)) and enter the result here. Drop any fraction ..... 10. _____

11. If you are entitled to tax credits, for each $175 ($140 if you expect your income from all sources for the year to equal or exceed the following amounts for your filing status: $60,000 - single; $80,000 - head of household; $50,000 - married or qualifying widow(er)) of tax credit, enter "1" additional allowance ..... 11. _____

12. Add lines 10 and 11 and enter total here ..... 12. _____

13. If you completed this worksheet on the basis of married filing jointly, enter the number from line 12 that your spouse will claim ..... 13. _____

14. Subtract line 13 from line 12 and enter the total here and on line E of the **Personal Allowances Worksheet** ..... 14. _____