



NC-4 Employee's Withholding Allowance Certificate

PURPOSE - Complete Form NC-4 so that your employer can withhold the correct amount of State income tax from your pay. If you do not submit Form NC-4 to your employer, your employer must withhold as if your filing status is "Single" with no allowances.

FORM NC-4EZ - You may use Form NC-4EZ if you plan to claim either the N.C. Standard Deduction or the N.C. Child Deduction Amount (but no other N.C. deductions), and you do not plan to claim any N.C. tax credits.

FORM NC-4NRA - If you are a nonresident alien, you must use Form NC-4NRA. In general, a nonresident alien is an alien (not a U.S. citizen) who has not passed the green card test or the substantial presence test. (See Publication 519, U.S. Tax Guide for Aliens, for more information on the green card test and the substantial presence test.)

FORM NC-4 BASIC INSTRUCTIONS - Complete the NC-4 Allowance Worksheet. The worksheet will help you determine your withholding allowances based on federal and State adjustments to gross income including the N.C. Child Deduction Amount, N.C. itemized deductions, and N.C. tax credits. However, you may claim fewer allowances than you are entitled to if you wish to increase the State income tax withheld during the tax year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs. Exception: When an individual ceases to be "Head of Household" after maintaining the household for the major portion of the year, the individual may claim the

NC-4 Allowance Worksheet

Surviving Spouse -

- | | | |
|--|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$27,999? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will your N.C. Child Deduction Amount from Page 3, Schedule 2 exceed \$2,499? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you have federal adjustments or State deductions from income? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Will you be able to claim any N.C. tax credits or tax credit carryovers? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

If you answered "No" to all of the above, STOP HERE and enter FIVE (5) as total allowances on Form NC-4, Line 1.
 If you answered "Yes" to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances. Otherwise, enter FIVE (5) on Form NC-4, Line 1.

NC-4 Part II

- | | | |
|---|-----|------------|
| 1. Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1 | 1. | |
| 2. Enter the applicable N.C. standard deduction based on your filing status. } | | |
| \$12,750 if Single | | |
| \$25,500 if Married Filing Jointly or Surviving Spouse | | |
| \$12,750 if Married Filing Separately | | |
| \$19,125 if Head of Household | 2. | |
| 3. Subtract Line 2 from Line 1. If Line 1 is less than Line 2, enter ZERO (0) | 3. | |
| 4. Enter an estimate of your total N.C. Child Deduction Amount from Page 3, Schedule 2 | 4. | |
| 5. Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income | 5. | |
| 6. Add Lines 3, 4, and 5 | 6. | |
| 7. Enter an estimate of your nonwage income (such as dividends or interest) | 7. | \$ _____ . |
| 8. Enter an estimate of your State additions to federal adjusted gross income | 8. | \$ _____ . |
| 9. Add Lines 7 and 8 | 9. | |
| 10. Subtract Line 9 from Line 6 (Do not enter less than zero) | 10. | |
| 11. Divide the amount on Line 10 by \$2,500. Round down to whole number | 11. | |
- Ex. \$3,900 ÷ \$2,500 = 1.56 → Round down to 1





