

Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

<p>PURPOSE. Complete Form NC-4 so that your employer can withhold the correct amount of State income tax from your pay.</p> <p>BASIC INSTRUCTIONS. Complete the Personal Allowances Worksheet on Page 2. An additional worksheet is provided on Page 2 for employees to adjust their withholding allowances based on itemized deductions, adjustments to income, or tax credits. The worksheets will help you figure the number of withholding allowances you are entitled to claim. However, you may claim fewer allowances if you wish to increase the tax withheld during the year. If your withholding allowances decrease, you must file a new NC-4 with your employer within 10 days after the change occurs except that a new NC-4 is not required until the next year in the following cases:</p> <ol style="list-style-type: none"> 1. When a dependent dies during the year. 2. When an individual ceases to be a dependent during the year and the support furnished will be the chief support for the year. 3. When an individual ceases to be head of household after maintaining the household for the major portion of the year. <p>Note: Read line 3 of the certificate below to see if you can claim exempt status. If exempt, only complete the certificate; but do not complete lines 1 and 2. No State</p>	<p>income tax will be withheld from your pay. If claiming exempt, the statement is effective for one calendar year only and a new statement must be completed and given to your employer by next February 15.</p> <p>HEAD OF HOUSEHOLD. Generally you may claim head of household status on your tax return only if you are unmarried and pay more than 50% of the costs of keeping up a home for yourself and your dependent(s) or other qualifying individuals. Note: "Head of Household" for State tax purposes is the same as for federal tax purposes.</p> <p>QUALIFYING WIDOW(ER). You may claim qualifying widow(er) status only if your spouse died in either of the two preceding tax years and you meet the following requirements:</p> <ol style="list-style-type: none"> 1. Your home is maintained as the main household of a child or stepchild for whom you can claim an exemption; and 2. You were entitled to file a joint return with your spouse in the year of your spouse's death. <p>Note: "Qualifying Widow(er)" for State tax purposes is the same as for federal tax purposes. Because the standard deduction used in the tax tables for married and qualifying widow(er) is \$3,000 and you are entitled to a standard deduction of \$6,000, you may elect to</p>	<p>claim an additional personal withholding allowance on line C of the Personal Allowances Worksheet to avoid having too much tax withheld.</p> <p>MARRIED AND SPOUSE DOES NOT WORK OR HAS WAGE INCOME OF LESS THAN \$3,500. The withholding tax tables are based on both spouses earning wages during the year. If your spouse does not work or will earn wages of less than \$3,500 during the year, you may elect to complete line B of the Personal Allowances Worksheet to avoid having too much tax withheld.</p> <p>TWO JOBS. If you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using only one form NC-4. This total should be divided among all jobs. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other.</p> <p>NONWAGE INCOME. If you have a large amount of nonwage income, such as interest or dividends, you should consider making estimated tax payments using Form NC-40.</p> <p>All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer may be required to send this form to the North Carolina Department of Revenue.</p>
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Social Security Number	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th colspan="3" style="text-align: center;">Marital Status</th> </tr> <tr> <td style="text-align: center;"><input type="radio"/> Single</td> <td style="text-align: center;"><input type="radio"/> Head of Household</td> <td style="text-align: center;"><input type="radio"/> Married or Qualifying Widow(er)</td> </tr> </table>	Marital Status			<input type="radio"/> Single	<input type="radio"/> Head of Household	<input type="radio"/> Married or Qualifying Widow(er)
Marital Status							
<input type="radio"/> Single	<input type="radio"/> Head of Household	<input type="radio"/> 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.)						

<p>1. Total number of allowances you are claiming (From Line F of the Personal Allowances Worksheet on Page 2)</p> <p>2. Additional amount, if any, you want deducted from each pay period (Enter whole dollars)</p> <p>3. I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption:</p> <ul style="list-style-type: none"> • 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. <p>If you meet all of the above conditions, enter the year effective <u>2009</u> and write "EXEMPT" here →</p>	<p>_____ .00</p>
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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.

Signature _____	Date _____
I certify, under penalties provided by law, that the withholding allowances claimed on this certificate do not exceed the amount to which I am entitled.	

(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	56-1967620
City	MECKL
PINEVILLE, NC 28134	USA

