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

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)

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.

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

(Enter state of domicile)

If line 3 or line 4 above applies to you, enter the year effective ___ 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.

Employee’s Signature

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.

Date

(Employee: 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)

Employer’s Address

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

Web 12-09

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.
### 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.

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)

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

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

5. Add lines 3 and 4.

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

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).

8. Add lines 6 and 7.

9. Subtract line 8 from line 5.

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.

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.

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

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

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