

# 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.) \_\_\_\_\_

**Important:** You must complete a new Form NC-4 EZ or NC-4 for tax year 2014. As a result of recent law changes, how you determine the number of allowances for tax year 2014 will differ from previous years. Most taxpayers will not be entitled to as many allowances, and as a result, more taxpayers should claim zero (0) allowances. Additionally, you are no longer allowed to claim a N.C. withholding exemption for yourself, your spouse, your children, or any other qualifying dependents.

**FORM NC-4EZ:** Please use this form if you:

- Plan to claim the N.C. standard deduction
- Plan to claim no tax credits or only the credit for children
- Prefer not to complete the extended Form NC-4
- Qualify to claim exempt status (See line 3 or 4 below)

You may complete Form NC-4, if you plan to claim N.C. itemized deductions, federal adjustments to income, or N.C. deductions.

If you do not plan to claim the credit for children, enter zero (0) on line 1. If you plan to claim the credit for children, use the table below for your filing status, amount of income, and number of children under age 17 to determine the number of allowances to enter on line 1. For married taxpayers, only 1 spouse may claim the allowance for the credit for each child.

Single & Married Filing Separately		Married Filing Jointly & Qualifying Widow(er)		Head of Household	
Income	# of Children under age 17	Income	# of Children under age 17	Income	# of Children under age 17
	1 2 3 4 5 6 7 8 9 10		1 2 3 4 5 6 7 8 9 10		1 2 3 4 5 6 7 8 9 10
	# of Allowances		# of Allowances		# of Allowances
0-20,000	0 1 2 3 4 5 6 6 7 8	0-40,000	0 1 2 3 4 5 6 6 7 8	0-32,000	0 1 2 3 4 5 6 6 7 8
20,001-50,000	0 1 2 2 3 4 4 5 6 6	40,001-100,000	0 1 2 2 3 4 4 5 6 6	32,001-80,000	0 1 2 2 3 4 4 5 6 6

1. Total number of allowances you are claiming for 2014 (Enter zero (0), or the number of allowances from the table above) \_\_\_\_\_

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

3. I certify that I am exempt from North Carolina withholding because I meet both of the following conditions:  
 • Last year I was entitled to a refund of all State income tax withheld because I had no tax liability; and Check Here   
 • For tax year 2014, I expect a refund of all State income tax withheld because I expect to have no tax liability

4. I certify that I am exempt from 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) Check Here

If line 3 or line 4 above applies to you, enter the effective year 20 \_\_\_\_\_

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.