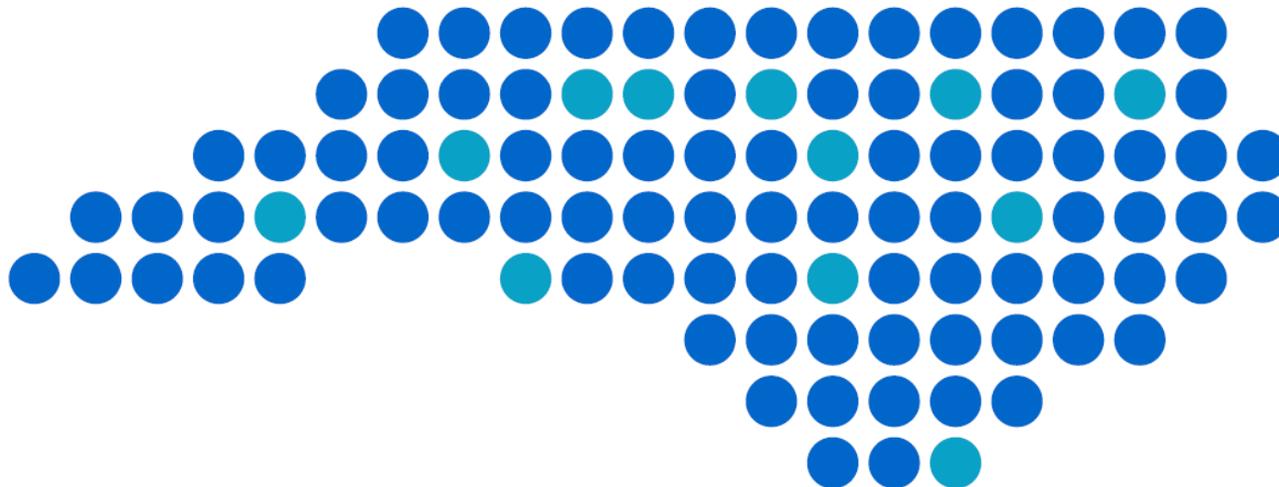


NCDOR

NORTH
CAROLINA
DEPARTMENT
OF REVENUE

How to fill out the NC-4 EZ





CAUTION

The NC Department of Revenue provides this information as a courtesy to help keep you informed. As tax laws change, the way this information is applied may change as well. This information is generalized and should not be considered advice for your specific situation. If you would like to obtain specific tax advice that is binding on the Department, you may follow the procedure for requesting a letter ruling, which is located at www.dornc.com.

Items needed to fill out NC-4 EZ

- Form NC-4 EZ
- Form NC-4
 - ▣ With Allowance Worksheet/schedules
- Copy of previous year Federal 1040, 1040A, or 1040 EZ
 - ▣ Used to estimate income and deductions for the current tax year

Header

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- Please fill out header
 - ▣ Be sure to fill in Marital Status

Web 12-14

NC-4EZ Employee's Withholding Allowance Certificate

Social Security Number _____

_____ — _____ — _____

First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____

Address _____ County (Enter first five letters) _____

City _____ State _____ Zip Code (6 Digits) _____ Country (If not U.S.) _____

Marital Status

_____ Single _____ Head of Household _____ Married or Qualifying Widow(er)

M.I. _____ Last Name _____

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
- Intend to claim exempt status. (See items 3 or 4 below.)

Line 1 of NC-4 EZ

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- Enter zero (0) or the number of allowances from the table on the next slide.

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 <i>(Enter zero (0), or the number of allowances from the table above)</i> _____																																
2. Additional amount, if any, withheld from each pay period <i>(Enter whole dollars)</i> _____ .00																																
3. I certify that I am exempt from North Carolina withholding because I meet both of the following conditions:																																
<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																																
Check Here <input type="checkbox"/>																																
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 _____ <i>(Enter state of domicile)</i> Check Here <input type="checkbox"/>																																
If line 3 or line 4 above applies to you, enter the effective year 20 _____																																

Table for line 1 of NC-4 EZ

may claim the allowance of 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	32,001-00,000	0 1 2 2 3 4 4 5 6 6

1. Total number of allowances you can claim is 284A (Enter on 90) or the number of allowances from the table above.

Line 1 NC-4 EZ sample

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- Taxpayer expects to file Head of Household, and has 2 children under age 17. Household income is \$50,000. Taxpayer claims N.C. standard deduction. How many allowances should be entered on Line 1 of form NC-4 EZ?

Note: Any dependent age 17 or older will not affect the determination of the number of allowances on the NC-4EZ or NC-4.

Line 1 NC-4 EZ sample (answer)

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□ Use table on NC-4 EZ

amount of income, and number of children under age 17, determine the number of allowances to enter on line 1. If you are a married taxpayer, only you or your spouse may claim the allowance for the credit for each child.

Single & Married Filing Separately		Married Filing Jointly & Surviving (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	10,001-100,000	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) _____

□ Enter on Line 1 of NC-4 EZ

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 (Enter zero (0), or the number of allowances from the table above) 1

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
- 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 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 _____

Line 2 of NC-4 EZ

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- Enter the amount of additional money you want withheld.

- ▣ Examples of persons who may use this line are:
 - Individuals with more than one job
 - Reference NC-4 instructions and NC-4 page 5
 - Pension recipients

Note: 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 to avoid underpayment of estimated tax interest.

Line 3 of NC-4 EZ

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- Check only if you meet both conditions:
 - You had no tax liability last year and received a refund of all state income tax withheld.
 - You expect to have no tax liability for the current tax year.

Line 4 of NC-4 EZ

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- Applies only to individuals who meet the requirements of the Military Spouses Residency Relief Act.

- ▣ Must enter state of domicile
 - Note: State can not be North Carolina.



Line 5 of NC-4 EZ

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- Applies to individuals who want to revoke the exemptions on Line 3 and Line 4.

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

- If you are checking line 5 to revoke exemptions, please fill out line 1 of NC-4 EZ.

Social Security Number 123 - 45 - 6789 Marital Status Single Head of Household Married or Qualifying Widow(er)

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

Address 123 Anywhere Street County *(Enter first five letters)* _____

City Anytown State NC Zip Code *(5 Digits)* 12345 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 7 8	0-40,000	0 1 2 3 4 5 6 7 8	0-32,000	0 1 2 3 4 5 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 *(Enter zero (0), or the number of allowances from the table above)* 1

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
 • For tax year 2014, 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 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 or dom/cile)* 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)* Check Here

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 John Doe Date 12/1/12

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.

Completed NC-4 EZ

NC-4 EZ

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- If the NC-4 EZ does not apply to your specific situation, you may need to fill out the NC-4 to determine your number of allowances.

The image shows the NC-4 Employee's Withholding Allowance Certificate form. The top section is titled "NC-4 Employee's Withholding Allowance Certificate" and includes instructions for employers and employees. It explains how to determine the number of allowances based on marital status and dependent care. The form includes fields for the employee's name, address, and employer information. It also has a section for the employee to specify the number of allowances and the amount of any additional withholding. The bottom section is titled "NC-4 Employee's Withholding Allowance Certificate" and includes a section for the employer to fill out, including the number of allowances and the amount of any additional withholding. The form is numbered 100-1000.

Note: NC-4 EZ will suffice for most employees.

What do I do with the completed NC-4?

NC-4EZ
Employee's Withholding Allowance Certificate

Social Security Number _____ Marital Status _____
 _____ Single _____ Head of Household _____ Married or Qualifying Widow(er)
 First Name (last, first, middle initial) M. Last Name _____
 Address _____ County (check box) _____
 City _____ State _____ Zip Code (check box) _____ County (check box) _____

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 lines 3 or 4 below)

Important: If you are a nonresident alien you must use Form NC-NRA.

You may complete Form NC-4EZ if you plan to claim N.C. limited 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
0-20,000	0 1 2 3 4 5 6 7 8	0-45,000	0 1 2 3 4 5 6 7 8	0-32,000	0 1 2 3 4 5 6 7 8
20,001-50,000	0 1 2 2 3 4 4 5 6 6	45,001-100,000	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. (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
 • 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 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 abbreviation) _____ Check here
 If line 3 or line 4 above applies to you, enter the effective year: 20 _____

5. I certify that no longer meet the requirements for exemption on line 3 or line 4 (check)

Therefore, I revoke my exemption and request that my employer withhold North Carolina income tax. Number of allowances entered on line 1 and any amount entered on line 2.

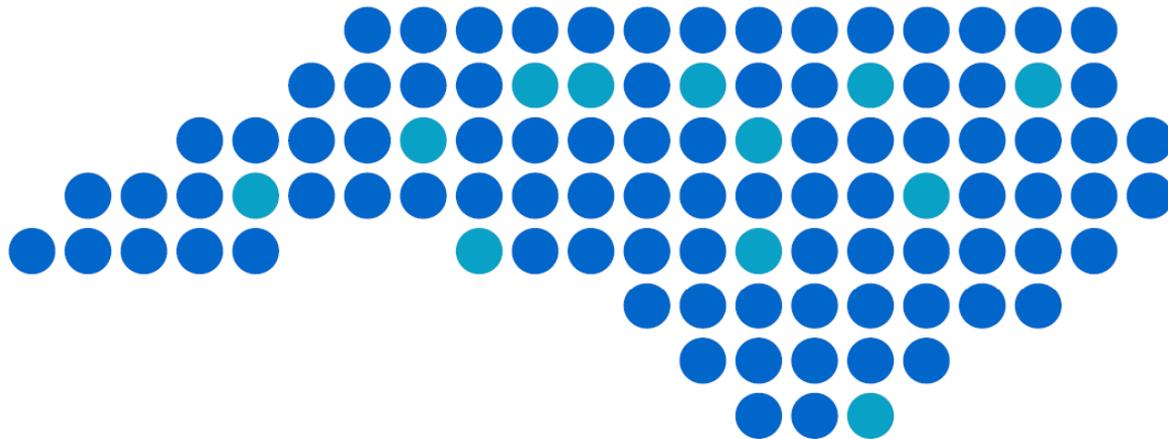
CAUTION: If you furnish an employer with an Employee's Withholding Allowance Certificate in reasonable faith and results in a lesser amount of tax being withheld than would have been withheld, you are subject to a penalty of 50% of the amount not properly withheld.

Employer's Signature _____
I certify, under penalties provided by law, that I am entitled to the number of allowances or if claimed exemption from withholding that I am entitled to claim on the extended data.

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RESOURCES



Taxpayer Assistance

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- ❑ **Website :** <http://dornc.com/press/2013/nc4requirement.html>
- ❑ **For phone assistance call:**
1-877-252-3052
- ❑ **Service Centers across the state**
 - ❑ Asheville
 - ❑ Charlotte
 - ❑ Durham
 - ❑ Elizabeth City
 - ❑ Fayetteville
 - ❑ Greensboro
 - ❑ Greenville
 - ❑ Hickory
 - ❑ Raleigh
 - ❑ Wilmington
 - ❑ Winston-Salem

