NCDOR

Web
10-25

NC-4EZ
Employee's Withholding Allowance Certificate

Filing Status (Mark one box only) ○ Single or Married Filing Separately ○ Head of Household ○ Married Filing Jointly or Surviving Spouse

Social Security Number

First Name (Use capital letters for name and address.) M.I. Last Name

Address County *(Enter first five letters)*

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

Instructions. Use Form NC-4EZ if you:

- Plan to claim the N.C. Standard Deduction
- Plan to claim the N.C. Child Deduction Amount (but no other N.C. deductions)
- Do not plan to claim N.C. tax credits
- Qualify to claim exempt status (See Lines 3, 4, or 5 below)

Important - If you plan to claim N.C. itemized deductions or plan to claim other N.C. deductions (other than the N.C. child deduction amount), you must complete Form NC-4. If you are a nonresident alien, you must complete Form NC-4 NRA. 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. *(For more information on the green card test and the substantial presence test, see Publication 519, U.S. Tax Guide for Aliens.)*

If you plan to claim the N.C. child deduction amount, 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 one spouse may claim the allowance for the N.C. child deduction amount for each child.

Single & Married Filing Separately										
Income	# of Children under age 17									
	1	2	3	4	5	6	7	8	9	10
	# of Allowances									
0 - 20,000	1	2	3	4	6	7	8	9	10	12
20,001 - 30,000	1	2	3	4	5	6	7	8	9	10
30,001 - 40,000	0	1	2	3	4	4	5	6	7	8
40,001 - 50,000	0	1	1	2	3	3	4	4	5	6
50,001 - 60,000	0	0	1	1	2	2	2	3	3	4
60,001 - 70,000	0	0	0	0	1	1	1	1	1	2
70,001 and over	0	0	0	0	0	0	0	0	0	0

Married Filing Jointly & Surviving Spouse										
Income	# of Children under age 17									
	1	2	3	4	5	6	7	8	9	10
	# of Allowances									
0 - 40,000	1	2	3	4	6	7	8	9	10	12
40,001 - 60,000	1	2	3	4	5	6	7	8	9	10
60,001 - 80,000	0	1	2	3	4	4	5	6	7	8
80,001 - 100,000	0	1	1	2	3	3	4	4	5	6
100,001 - 120,000	0	0	1	1	2	2	2	3	3	4
120,001 - 140,000	0	0	0	0	1	1	1	1	1	2
140,001 and over	0	0	0	0	0	0	0	0	0	0

Head of Household										
Income	# of Children under age 17									
	1	2	3	4	5	6	7	8	9	10
	# of Allowances									
0 - 30,000	1	2	3	4	6	7	8	9	10	12
30,001 - 45,000	1	2	3	4	5	6	7	8	9	10
45,001 - 60,000	0	1	2	3	4	4	5	6	7	8
60,001 - 75,000	0	1	1	2	3	3	4	4	5	6
75,001 - 90,000	0	0	1	1	2	2	2	3	3	4
90,001 - 105,000	0	0	0	0	1	1	1	1	1	2
105,000 and over	0	0	0	0	0	0	0	0	0	0

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, you want withheld from each pay period** *(Enter whole dollars)* 0 .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 set forth in the Servicemembers Civil Relief Act.** *(For more information, see Form D-401, North Carolina Individual Income Tax Instructions.)* Check Here ☐
5. **I certify that I am exempt from North Carolina withholding because I am an enrolled member of a federally recognized Indian tribe and meet the requirements set forth in G.S. 105-153.5(b)(6).** *(For more information, see Form D-401, North Carolina Individual Income Tax Instructions.)* Check Here ☐

   If you selected an exemption on Lines 3, 4, or 5 above, enter the year the exemption became effective. _____ *YYYY*
6. **I certify that I no longer meet the requirements for an exemption on Line 3** ☐ **or Line 4** ☐ **or Line 5** ☐ *(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 additional amount entered on Line 2. Check Here ☐

CAUTION: 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 Department. 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 State income 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 Lines 3, 4, or 5, whichever applies.