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City

Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

PURPOSE. Complete Form NC-4 so that your employer income tax will be withheld from your pay. If claiming exempt, the statement is effective for one calendar year claim an additional personal withholding allowance on line C of the Personal Allowances Worksheet to avoid can withhold the correct amount of State income tax only and a new statement must be completed and given having too much tax withheld. from your pay. to your employer by next February 15. 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** Wadebact to public hearing the grant during the 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 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 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 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 Worksheet to avoid having too much tax withheld. purposes. to increase the tax withheld during the year. If your 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 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 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: requirements: NC-4 filed for the higher paying job and zero allowances When a dependent dies during the year. When an individual ceases to be a dependent Your home is maintained as the main household are claimed for the other. 1. of a child or stepchild for whom you can claim an 2. NONWAGE INCOME. If you have a large amount of nonwage income, such as interest or dividends, you during the year and the support furnished will be exemption: and the chief support for the year. 2. You were entitled to file a joint return with your 3. When an individual ceases to be head of spouse in the year of your spouse's death should consider making estimated tax payments using household after maintaining the household for Form NC-40 the major portion of the year. "Qualifying Widow(er)" for State tax purposes Note: is the same as for federal tax purposes. Because the standard deduction used in the tax tables for married All NC-4 forms are subject to review by the North Carolina Department of Revenue. Your employer 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 and qualifying widow(er) is \$3,000 and you are entitled may be required to send this form to the North to a standard deduction of \$6,000, you may elect to 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) Last Name M.I. Address County (Enter first five letters) Zip Code (5 Diait) Citv State Country (If not U.S.) 010600 Total number of allowances you are claiming (From Line F of the Personal Allowances Worksheet on Page 2) 1. Additional amount, if any, you want deducted from each pay period 2. -00 (Enter whole dollars) 3. I claim exemption from withholding and I certify that I meet ALL of the following conditions for exemption: 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. If you meet all of the above conditions, enter the year effective 20and write "EXEMPT" 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. Date Signature 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.) (USE CAPITAL LETTERS) Employer's Name FEIN Employer's Address County (Enter first five letters)

State

Zip Code (5 Diait)

Country (If not U.S.)

| | | ocial Security Number |
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| | Personal Allowances Worksheet | |
| A. | Enter "1" for yourself if no one else can claim you as a dependent | A. |
| IN A | DDITION TO A. ABOVE: | |
| В. | Enter "1" if you are married and you expect your spouse's wages to be from \$1,000 to \$3,500. Enter "2" if you are married and your spouse has no income or expects to earn less than \$1,000 . |)B |
| C. | Enter "1" if you are a qualifying widow(er) | C |
| | Enter the number of dependents (other than your spouse or yourself) you will claim on your tax return | D |
| | If you plan to itemize, claim adjustments to income, or have allowable tax credits and want to reduce your withholding, complete the Deductions, Adjustments, and Tax Credits Worksheet below and enter number from line 14 | |
| F. | Add lines A through E and enter total here and on line 1 of your Employee's Withholding Allowance Certificate | |
| | Deductions, Adjustments, and Tax Credits Worksheet | |
| | 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 ncluded in your federal deductions. | 1 |
| 2. 1 | 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) | 2. |
| 3. | Subtract line 2 from line 1, enter the result here | |
| | Enter an estimate of your federal adjustments to income and your State deductions from federal taxable income | 4. |
| 5. | Add lines 3 and 4 | 5 |
| 6. | Enter an estimate of your nonwage income (such as dividends or interest) | 6. |
| | 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 nflation adjustment) | |
| 8. | Add lines 6 and 7 | |
| 9. | Subtract line 8 from line 5 | 9. |
| | 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 | |
| | f 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 - sing \$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 | 12. | |
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| | | |
| If you completed this worksheet on the basis of married filing jointly, enter the number from line that your spouse will claim | 13 | |
| | 10. | |