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

- Form NC-4
  - With Allowance Worksheet/schedules
- Copy of previous year Federal 1040, 1040A, or 1040 EZ
  - Used to estimate income and deductions for current tax year
You are no longer allowed to claim a N.C. withholding allowance for yourself, your spouse, your children, or any other dependents. Please enter 0 if you plan to claim a N.C. standard deduction and do not expect to have any federal adjustments to income, N.C. deductions, or N.C. tax credits.
Line 1 NC-4 sample

- For example
  - Taxpayer expects to file Married Filing Jointly, and has 2 children under age 17. Household income is $80,000 (Husband = $40,000, Wife = $40,000). Taxpayer claims N.C. itemized deduction. How many allowances should be entered on Line 1 of form NC-4?

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

☐ For the current tax year, answer all of the following questions for your filing status.

Married Filing Jointly -

1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed $17,500?  Yes ☐  No ☐
2. Will you have adjustments or deductions from income from Page 3, Schedule 2?  Yes ☐  No ☐
3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4?  Yes ☐  No ☐
4. Will your spouse receive combined wages and taxable pensions of less than $5,000 or only retirement benefits not subject to N.C. income tax?  Yes ☐  No ☐

If you answered “No” to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4, Line 1. If you answered “Yes” to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.
Allowance Worksheet
Part I Question 1

- Will your N.C. itemized deductions exceed $17,500?
  - Please refer to Page 3, Schedule 1, of NC-4 as shown below.

<table>
<thead>
<tr>
<th>Schedule 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>Estimated N.C. Itemized Deductions</td>
</tr>
<tr>
<td>Qualifying mortgage interest</td>
</tr>
<tr>
<td>Real estate property taxes</td>
</tr>
<tr>
<td>Total qualifying mortgage interest and real estate property taxes*</td>
</tr>
</tbody>
</table>

*The sum of your qualified mortgage interest and real estate property taxes may not exceed $20,000. For married taxpayers, the $20,000 limitation applies to the combined total of qualified mortgage interest and real estate property taxes claimed by both spouses, rather than to each spouse separately.

NOTICE
Allowance Worksheet
Part I Question 2

- Will you have adjustments or deductions from income?
  - Please refer to Page 3, Schedule 2, of NC-4 as shown below.

Reference to your previous year tax return for assistance in determining these amounts
Will you be able to claim any N.C. tax credits or tax credit carryovers?

Please refer to Page 4, Schedule 4, of NC-4 as shown below.
Note: Part I Question 4 applies only to taxpayers filing Married Filing Jointly.

☐ Will your spouse have no wages or receive combined wages and N.C. taxable pensions of less than $5,000?

If you answered "No" to all of the above, STOP HERE and enter ZERO (0) as total allowances on Form NC-4, Line 1.
If you answered "Yes" to any of the above, you may choose to go to Page 2, Part II to determine if you qualify for additional allowances. Otherwise, enter ZERO (0) on Form NC-4, Line 1.
Allowance Worksheet

Part I

- If you answered “No” to all of the above, enter “0” on Line 1 of Form NC-4.

If you are filing as qualifying widow(er), enter 3 on line 1 of form NC-4.
Allowance Worksheet
Part I

- If you answered “Yes” to any of the above questions, you may choose to go to page 2, Part II, of NC-4 to determine if you qualify for additional allowances.

NC-4 Allowance Worksheet

1. Will your N.C. itemized deductions from Page 1, Schedule 1 exceed $1,000? Yes ☐ No ☐
2. Will you have itemized deductions from income from Page 1, Schedule 2? Yes ☐ No ☐
3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? Yes ☐ No ☐

If you answered “No” to all of the above, STOP HERE and enter THREE (3) as total allowances on Form NC-4, Line 1. If you answered “Yes” to any of the above, you may choose to go to Part II to determine if you qualify for additional allowances. Otherwise, enter THREE (3) on Form NC-4, Line 1.

NC-4 Part II

1. Enter the applicable N.C. standard deduction based on your filing status
   - $7,600 if single
   - $10,000 if married filing jointly or qualifying widow(er)
   - $7,000 if head of household
   - $5,000 if married filing separately or qualifying widow(er)

2. Subtract line 1 from line 1. If line 1 is less than line 2, enter 0 (0).

3. Enter an estimate of your nonadjusted gross income from Page 3, Schedule 3.

4. Add lines 3 and 4.

5. Enter an estimate of your nonbusiness income (such as dividends or interest).

6. Enter an estimate of your State additions to federal adjusted gross income from Page 3, Schedule 3.
Allowance Worksheet
Part II Line 1

- Line 1 – Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1, of NC-4.

![Schedule 1](image_url)

NC-4 Part II

1. Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1. ............................................ 1. $18,000

2. Enter the applicable N.C. standard deduction based on your filing status. { $7,500 if single
   $15,000 if married filing jointly or qualifying widow(er)
   $7,500 if married filing separately
   $12,000 if head of household ............................................ 2. $ ...

3. Subtract line 2 from line 1. If line 1 is less than line 2, enter ZERO (0). ............................................ 3. $ ...

4. Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income from Page 3, Schedule 2. ............................................ 4. $ ...
Allowance Worksheet
Part II Line 2

- Line 2 - Enter N.C. standard deduction
  - $15,000 for married filing jointly or qualifying widow(er)
  - $12,000 for head of household
  - $7,500 for single
  - $7,500 married filing separate

<table>
<thead>
<tr>
<th>NC-4 Part II</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1.</td>
</tr>
<tr>
<td>2. Enter the applicable N.C. standard deduction based on your filing status.</td>
</tr>
<tr>
<td>$7,500 if single</td>
</tr>
<tr>
<td>$12,000 if head of household</td>
</tr>
<tr>
<td>3. Subtract line 2 from line 1. If line 1 is less than line 2, enter ZERO (0).</td>
</tr>
<tr>
<td>4. Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income from Page 3, Schedule 2.</td>
</tr>
</tbody>
</table>
Allowance Worksheet
Part II Line 3

Line 1
- Line 2
= Line 3

Note: Do not enter a negative number. If negative, enter zero

NC-4 Part 11

1. Enter your total estimated N.C. itemized deductions from Page 3, Schedule 1.
   1. $18,000.

2. Enter the applicable N.C. standard deduction based on your filing status:
   - $7,500 if single
   - $15,000 if married filing jointly or qualifying widow(er)
   - $7,500 if married filing separately
   - $12,000 if head of household
   2. $15,000.

3. Subtract line 2 from line 1. If line 1 is less than line 2, enter ZERO (0).
   3. $3,000.
Allowance Worksheet
Part II Line 4

- Line 4 - Enter an estimate of your current tax year federal adjustments to income and your state deductions from federal adjusted gross income.

Federal adjustments – Health savings account, Moving expenses, Alimony paid, IRA deduction, Student loan interest deduction, Certain business expenses of reservist, performing artist, and fee-basis governmental officials.

State adjustments – 20% of prior bonus depreciation addback, 20% of prior section 179 addback, amount by which NC basis of property exceeds federal basis of property in year taxpayer disposes of property.
### Allowance Worksheet

Part II Line 4 Continued

#### Schedule 2

**Estimated Federal Adjustments to Income**

Federal adjustments to income are the amounts that are deducted from total income claimed on your federal return. Adjustments to income may include:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Health savings account deduction</td>
<td></td>
</tr>
<tr>
<td>Moving expenses</td>
<td></td>
</tr>
<tr>
<td>Alimony paid</td>
<td></td>
</tr>
<tr>
<td>IRA deduction</td>
<td>$4,000</td>
</tr>
<tr>
<td>Student loan interest deduction</td>
<td>$1,000</td>
</tr>
<tr>
<td>Certain business expenses of reservists, performing artist, and anachronistic governmental officials</td>
<td>$4,000</td>
</tr>
</tbody>
</table>

**Total Federal Adjustments to Income**

3. Subtract line 2 from line 1. If line 1 is less than line 2, enter ZERO (0).
4. Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income from Page 3, Schedule 2.

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 adjusted gross income from Page 3, Schedule 3.

<table>
<thead>
<tr>
<th>Step</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Subtract line 2 from line 1.</td>
<td>$3000</td>
</tr>
<tr>
<td>4</td>
<td>Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income from Page 3, Schedule 2.</td>
<td>$5000</td>
</tr>
<tr>
<td>5</td>
<td>Add lines 3 and 4.</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>Enter an estimate of your nonwage income</td>
<td></td>
</tr>
<tr>
<td>7</td>
<td>Enter an estimate of your State additions to</td>
<td></td>
</tr>
<tr>
<td></td>
<td>federal adjusted gross income from Page 3,</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Schedule 3.</td>
<td></td>
</tr>
</tbody>
</table>
Allowance Worksheet
Part II Line 5

Line 3
+ Line 4
= Line 5
Line 6 - Enter an estimate of your current tax year non-wage income

Examples: Dividends, Interest Income.

Reference your previous year tax return for assistance in determining these amounts.
Allowance Worksheet
Part II Line 7

- **Line 7** - Enter estimate of your current tax year state additions

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>3</td>
<td>Subtract line 2 from line 1. If line 1 is less than line 2, enter 7FRO (0)</td>
<td>$3000</td>
</tr>
<tr>
<td>4</td>
<td>Enter an estimate of your total federal adjustments to income and State deductions from federal adjusted gross income from Page 3, Schedule 2</td>
<td>$5000</td>
</tr>
<tr>
<td>5</td>
<td>Add lines 3 and 4</td>
<td>$8000</td>
</tr>
<tr>
<td>6</td>
<td>Enter an estimate of your nonwage income (such as dividends or interest)</td>
<td>$1000</td>
</tr>
<tr>
<td>7</td>
<td>Enter an estimate of your State additions to federal adjusted gross income from Page 3, Schedule 3</td>
<td>$0</td>
</tr>
</tbody>
</table>

**Schedule 3**

Estimated State Additions to Federal Adjusted Gross Income to Consider for NC-4 Purposes

- Shareholder’s share of built-in gains tax that the S corporation paid for federal income tax purposes
- Amount by which federal basis of property exceeds NC basis of property – in year taxpayer disposes of property
- Amount of gross income from domestic production activities that a taxpayer excludes from gross income under section 199 of the Internal Revenue Code
- Total State Additions to Federal Adjusted Gross Income. Enter on Page 2, Part II, Line 7

<table>
<thead>
<tr>
<th>Category</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>Shareholder’s share of built-in gains tax</td>
<td></td>
</tr>
<tr>
<td>Amount by which federal basis of property exceeds NC basis of property</td>
<td></td>
</tr>
<tr>
<td>Amount of gross income from domestic production activities</td>
<td></td>
</tr>
<tr>
<td>Total State Additions to Federal Adjusted Gross Income</td>
<td></td>
</tr>
</tbody>
</table>
Allowance Worksheet

Part II Line 8

Line 6

+ Line 7

= Line 8

6. Enter an estimate of your nonwage income (such as dividends or interest)........... 6. $1000

7. Enter an estimate of your State additions to federal adjusted gross income from Page 3, Schedule 3 .............................................................. 7. $0

8. Add lines 6 and 7 ........................................................................................................ 8. $1000

9. Subtract line 8 from line 5 (Do not enter less than zero) ........................................ 9. $0

10. Divide the amount on line 9 by $2,600. Round down to whole number .......... 10. $0

Ex. $3,900 ÷ $2,500 = 1.56 rounds down to 1

11. Enter the amount of your estimated N.C. tax credits from Page 4, Schedule 4 . 11. $
Allowance Worksheet
Part II Line 9

Line 5
- Line 8
= Line 9

\[ \text{Note: Do not enter a negative number. If negative, enter zero} \]

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>5</td>
<td>Line 5</td>
<td>$8000</td>
</tr>
<tr>
<td>6</td>
<td>Line 6</td>
<td>$1000</td>
</tr>
<tr>
<td>7</td>
<td>Line 7</td>
<td>$0</td>
</tr>
<tr>
<td>8</td>
<td>Line 8</td>
<td>$1000</td>
</tr>
<tr>
<td>9</td>
<td>Line 9</td>
<td>$7000</td>
</tr>
</tbody>
</table>

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 adjusted gross income from Page 3, Schedule 3
8. Add lines 6 and 7
9. Subtract line 8 from line 5 \(\text{(Do not enter less than zero)}\)
10. Divide the amount on line 9 by $2,500. Round down to whole number
    Ex. $3,900 ÷ $2,500 = 1.56 rounds down to 1
Allowance Worksheet

Part II Line 10

Line 9 divided by $2500 = Line 10
- Round down to the nearest whole number.

<p>| | | | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>5.</td>
<td>Add lines 3 and 4</td>
<td>$8000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>6.</td>
<td>Enter an estimate of your nonwage income (such as dividends or interest)</td>
<td>$1000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>7.</td>
<td>Enter an estimate of your State additions to federal adjusted gross income from Page 3, Schedule 3</td>
<td>$0</td>
<td></td>
<td></td>
</tr>
<tr>
<td>8.</td>
<td>Add lines 6 and 7</td>
<td>$1000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>9.</td>
<td>Subtract line 8 from line 5 (Do not enter less than zero)</td>
<td>$7000</td>
<td></td>
<td></td>
</tr>
<tr>
<td>10.</td>
<td>Divide the amount on line 9 by $2,500. Round down to whole number.</td>
<td>$2</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Ex: $3,900 ÷ $2,500 = 1.56 rounds down to 1
Allowance Worksheet
Part II Line 11

- Line 11 - Enter your estimated current tax year N.C. tax credits
  - Common tax credits are:
    - Income tax paid to other states by individuals
    - Credit for Children

<table>
<thead>
<tr>
<th>Schedule 4</th>
<th>Estimated 2011 N.C. Tax Credits</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Credit for Income Taxes Paid to Other States by Individuals</td>
<td>$ ______</td>
</tr>
<tr>
<td>Credit for Children</td>
<td></td>
</tr>
<tr>
<td>A taxpayer who is allowed a Federal Child Tax Credit under section 24 of the Internal Revenue Code is allowed a tax credit for each dependent child unless adjusted gross income exceeds the threshold amount shown below. The credit can be claimed only for a child who is under 17 years of age on the last day of the year.</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Filing Status</th>
<th>Adjusted Gross Income</th>
<th>No. of Children</th>
<th>Credit Amount per Qualifying Child</th>
<th>Estimated Credit</th>
</tr>
</thead>
<tbody>
<tr>
<td>Single</td>
<td>Up to $20,000</td>
<td>1</td>
<td>$300</td>
<td>$ 300</td>
</tr>
<tr>
<td></td>
<td>$20,000 - $40,000</td>
<td>1</td>
<td>$100</td>
<td>$ 100</td>
</tr>
<tr>
<td></td>
<td>Over $40,000</td>
<td>1</td>
<td>$30</td>
<td>$ 30</td>
</tr>
<tr>
<td></td>
<td>Up to $10,000</td>
<td>1</td>
<td>$30</td>
<td>$ 30</td>
</tr>
<tr>
<td>Married Filing Jointly or Qualifying Widow(er)</td>
<td>Over $40,000 and up to $100,000</td>
<td>2</td>
<td>$100</td>
<td>$ 200</td>
</tr>
</tbody>
</table>

5. Add lines 3 and 4 ................................................................. 5. $ ______ $8000 .
6. Enter an estimate of your nonwage income (such as dividends or interest) .......... 6. $ ____ $1000 .
7. Enter an estimate of your State additions to federal adjusted gross income from Page 3, Schedule 3 ................................................................. 7. $ ____ $0 .
8. Add lines 6 and 7 ........................................................................ 8. $ ____ $1000 .
9. Subtract line 8 from line 5 (Do not enter less than zero) .................................. 9. $ ____ $7000 .
10. Divide the amount on line 9 by $2,500 . Round down to whole number $7000/$2500 = 2.8 Rounds down to 1. $7000/$2500 = 2.8 Rounds down to 1.
11. Enter the amount of your estimated N.C. tax credits from Page 4, Schedule 4 .......... 11. $ ______ $200 .
**Allowance Worksheet**

**Part II Line 12**

Line 11 divided by $145 = Line 12

<table>
<thead>
<tr>
<th>Line</th>
</tr>
</thead>
<tbody>
<tr>
<td>10.</td>
</tr>
<tr>
<td>11.</td>
</tr>
<tr>
<td>12.</td>
</tr>
<tr>
<td>13.</td>
</tr>
<tr>
<td>14.</td>
</tr>
<tr>
<td>15.</td>
</tr>
</tbody>
</table>

10. Divide the amount on line 9 by $2,500. Round down to whole number ... $7,000/$2,500 = 2.8. Round down to 0. Ex. $3,900 / $2,500 = 1.56 rounds down to 1

11. Enter the amount of your estimated N.C. tax credits from Page 4, Schedule 4. 11. $200

12. Divide the amount on line 11 by $144. Round down to whole number $200/145 = 1.38 rounds down to 1

13. If filing as single, head of household, or married filing separately, enter zero (0) on this line.
   - If filing as qualifying widow(er), enter 3.
   - If filing as married filing jointly, enter the appropriate number from either (a), (b), (c), or (d) below.
     - (a) Your spouse expects to have zero wages and expects to receive retirement benefits that will all be nontaxable for N.C. purposes, enter 3. (Nontaxable retirement benefits include: Rails, Social Security, and Railroad retirement)
     - (b) Your spouse expects to have combined wages and taxable pensions of more than $1, but less than $2,500, enter 2.
     - (c) Your spouse expects to have combined wages and taxable pensions of more than $2,500 but less than $5,000, enter 1.
     - (d) Your spouse expects to have combined wages and taxable pensions of more than $5,000, enter 0.

14. Add lines 10, 12, and 13, and enter the total here... 14.

15. If you completed this worksheet on the basis of married filing jointly, the total number of allowances determined on line 14 may be split between you and your spouse, however, you choose. Enter the number of allowances from line 14 that your spouse plans to claim... 15.
Allowance Worksheet
Part II Line 13

Note: If your filing status is Single, or Head of Household, please enter 0 and go to line 14

If married filing jointly and spouse makes more than $5000 annually, please enter 0 and go to line 14

☐ Line 13

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>13</td>
<td>If filing as single, head of household, or married filing separately, enter zero (0) on this line.</td>
</tr>
<tr>
<td></td>
<td>If filing as qualifying widow(er), enter 3.</td>
</tr>
<tr>
<td></td>
<td>If filing as married filing jointly, enter the appropriate number from either (a), (b), (c), or (d) below.</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>Your spouse expects to have zero wages and expects to receive retirement benefits that will all be nontaxable for N.C. purposes, enter 3. (Nontaxable retirement benefits include: Bailey, Social Security, and Railroad retirement)</td>
</tr>
<tr>
<td></td>
<td>Your spouse expects to have combined wages and taxable pensions of more than $1, but less than $2,500, enter 2.</td>
</tr>
<tr>
<td></td>
<td>Your spouse expects to have combined wages and taxable pensions of more than $2,500 but less than $5,000, enter 1.</td>
</tr>
<tr>
<td></td>
<td>Your spouse expects to have combined wages and taxable pensions of more than $5,000, enter 0.</td>
</tr>
</tbody>
</table>
Allowance Worksheet
Part II Line 14

Line 10 + Line 12 + Line 13 = Line 14

$7,000/$2500=2.8 Round down to 10. 2

$200/$145=1.38 rounds down to 12. 1

0 (0) on this line.

$411. $200

(0), (0), (c), or (a) below.

item benefits that will all be nontaxable:

Bailey, Social Security, and Railroad

of more than $1, but less than $2,500,

$50 of more than $2,500 but less than

of more than

0

Total number of allowances determined.
Allowance Worksheet
Part II Line 15

Note: Complete only if married filing jointly.
If not married filing jointly enter zero.

☐ Line 15 – Enter the number of allowances from line 14 that your spouse will claim.

☐ For married taxpayers, both spouses must agree as to whether they will each complete the Allowance Worksheet based on married filing jointly or married filing separately.
• Note: Allowances must be divided among both spouses.

• Example: Total allowances = 3; husband claims 1 allowance, and wife claims 2 allowances.
Allowance Worksheet
Part II Line 16

Line 14
- Line 15
= Line 16

Enter this number on Line 1 of your NC-4
Important!!!

If you can't complete Part II of the allowance worksheet, you should enter Zero (0) on line 1 of the NC-4.
Line 2 of NC-4

- 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.
Personal Information

- Please fill out personal information
- Be sure to fill in Marital Status

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.
Completed NC-4

**Employee’s Withholding Allowance Certificate**
North Carolina Department of Revenue

1. **Total number of allowances you are claiming**
   (Enter zero (0), or the number of allowances from Page 2, line 16 of the NC-4 Allowance Worksheet)
   - 1

2. **Additional amount, if any, withheld from each pay period**
   (Enter whole dollars)
   - $0.00

<table>
<thead>
<tr>
<th>Social Security Number</th>
<th>Marital Status</th>
<th>Head of Household</th>
<th>Married or Qualifying Widow(er)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1 2 3 4 5 6 7 8 9</td>
<td>Single</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**John Doe**

<table>
<thead>
<tr>
<th>Address</th>
<th>City</th>
<th>State</th>
<th>Zip Code (5 Digit)</th>
<th>Country (If not U.S.)</th>
</tr>
</thead>
<tbody>
<tr>
<td>123 Anywhere Street</td>
<td>Anytown</td>
<td>NC</td>
<td>12345</td>
<td>Wake</td>
</tr>
</tbody>
</table>

**Employee’s Signature**

John Doe

Date: 12/1/13

I certify, under penalties provided by law, that I am entitled to the number of withholding allowances claimed on line 1 above.
What do I do with the completed NC-4?
Sign and Date

☐ Please sign and date form.

☐ Give to your employer for their records.
  - If your employer uses an electronic signature method, that may also be sufficient per employer policy.

Note: Please do not send to the North Carolina Department of Revenue
Taxpayer Assistance

- **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