

# Instructions for Handwritten Forms

## Guidelines



Do not use red ink. Use blue or black ink.



Do not use dollar signs, commas, or other punctuation marks.



## Printing



Set page scaling to "none." The Auto-Rotate and Center checkbox should be unchecked.



Do not select "print on both sides of paper."



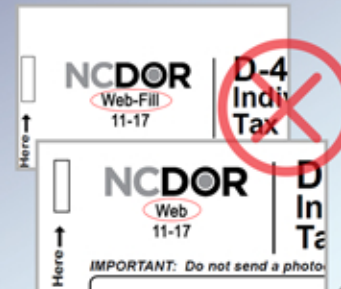
## Before Sending



Do not submit photocopies of returns. Submit originals only.



Do not mix form types.



# NC-4 EZ Employee's Withholding Allowance Certificate

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

Social Security Number

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First Name

M.I.

Last Name

Address

County (Enter first five letters)

City

State

Zip Code

Country (If not U.S.)

**Instructions** - Use Form NC-4 EZ 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		Head of Household		Married Filing Jointly & Surviving Spouse	
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	1 2 3 4 6 7 8 9 10 12	0 - 30,000	1 2 3 4 6 7 8 9 10 12	0 - 40,000	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 - 45,000	1 2 3 4 5 6 7 8 9 10	40,001 - 60,000	1 2 3 4 5 6 7 8 9 10
30,001 - 40,000	0 1 2 3 4 4 5 6 7 8	45,001 - 60,000	0 1 2 3 4 4 5 6 7 8	60,001 - 80,000	0 1 2 3 4 4 5 6 7 8
40,001 - 50,000	0 1 1 2 3 3 4 4 5 6	60,001 - 75,000	0 1 1 2 3 3 4 4 5 6	80,001 - 100,000	0 1 1 2 3 3 4 4 5 6
50,001 - 60,000	0 0 1 1 2 2 2 3 3 4	75,001 - 90,000	0 0 1 1 2 2 2 3 3 4	100,001 - 120,000	0 0 1 1 2 2 2 3 3 4
60,001 - 70,000	0 0 0 0 1 1 1 1 1 2	90,001 - 105,000	0 0 0 0 1 1 1 1 1 2	120,001 - 140,000	0 0 0 0 1 1 1 1 1 2
70,001 and over	0 0 0 0 0 0 0 0 0 0	105,000 and over	0 0 0 0 0 0 0 0 0 0	140,001 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) \_\_\_\_\_ .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 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  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 EZ 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 your 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 Lines 3, 4, or 5, whichever applies.