

How to fill out the NC-4 EZ



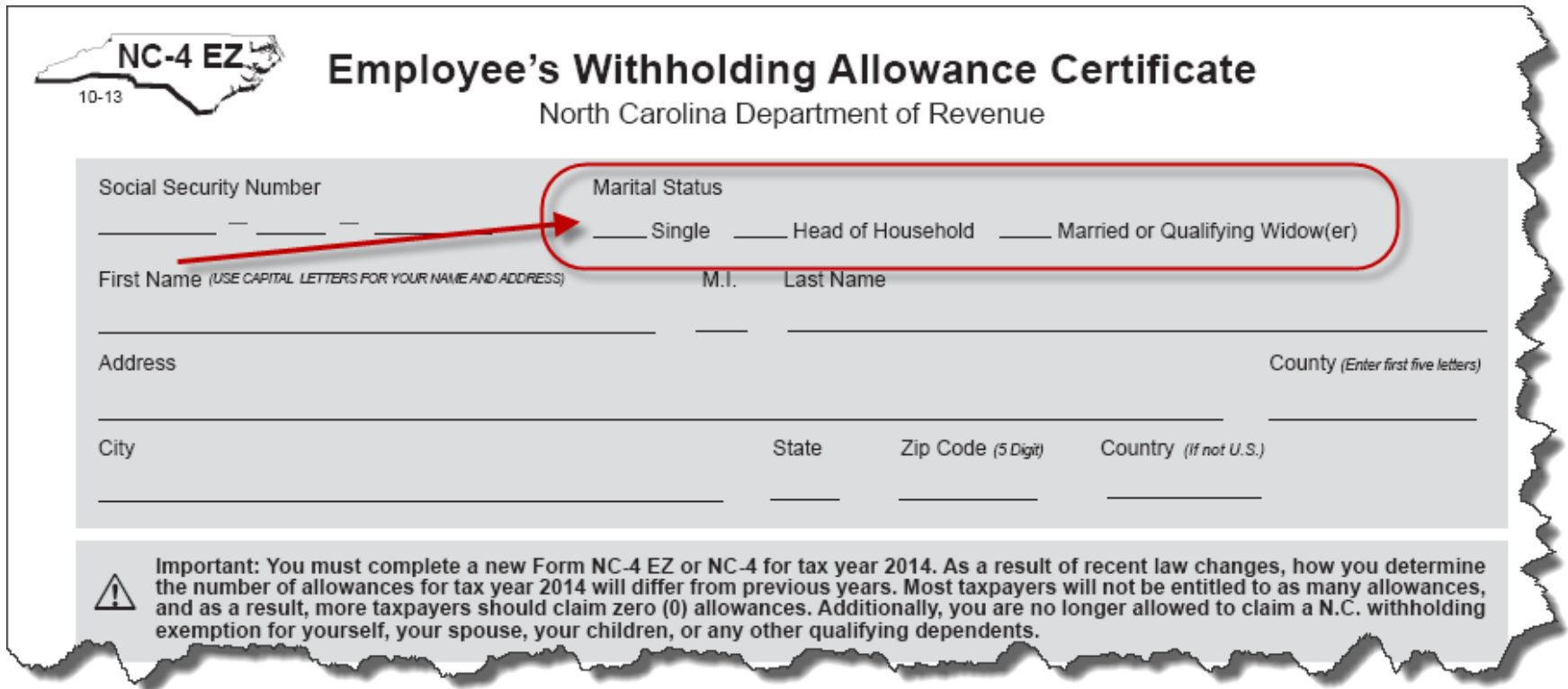
Items needed to fill out NC-4 EZ

- 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 2014

Header

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



NC-4 EZ
10-13

Employee's Withholding Allowance Certificate
North 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) _____ M.I. _____ Last Name _____

Address _____ County (Enter first five letters) _____

City _____ State _____ Zip Code (5 Digit) _____ 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.

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 for 2014 *(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
- 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 of domicile)* _____ Check Here

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 | 32,001-80,000 | 0 1 2 2 3 4 4 5 6 6 |

Total number of allowances you can claim is for 284A-5(e)(1)(ii)(A) 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)

□ Use table on NC-4 EZ

amount, amount, and number of children under age 17 determine the number of allowances to enter on line 1. Taxpayers, only spouses may claim the allowance for the credit for each child.

| Single & Married Filing Separately | | Married Filing Jointly & (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 | 32,001-80,000 | 0 1 2 2 3 4 4 5 6 6 |

Annotations: "2 Children" points to the '2' in the 'Head of Household' table for 0-32,000 income. "Income \$50,000" points to the '1' in the 'Head of Household' table for 32,001-80,000 income.

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 for 2014 (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
- For tax year 2014, 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

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 tax year 2014.



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.

Completed NC-4 EZ

NC-4 EZ

Web
10-13

Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

| | |
|--|--|
| Social Security Number 123 - 45 - 6789 | Marital Status <input type="checkbox"/> Single <input checked="" type="checkbox"/> Head of Household <input type="checkbox"/> Married or Qualifying Widow(er) |
| First Name <small>(USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS)</small> John | M.I. Last Name Doe |
| Address 123 Anywhere Street County <small>(Enter first five letters)</small> | |
| City Anytown | State NC Zip Code <small>(5 Digits)</small> 12345 Country <small>(If not U.S.)</small> |



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 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 | 32,001-80,000 | 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) 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 of domicile) 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)

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.

What do I do with the
completed NC-4?



Need Help!



Taxpayer Assistance

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- ❑ **Website :** <http://dornc.com/press/2013/nc4requirement.html>
- ❑ **For phone assistance call:**
1-877-252-4487
- ❑ **Service Centers across the state**
 - ❑ Asheville
 - ❑ Charlotte
 - ❑ Durham
 - ❑ Elizabeth City
 - ❑ Fayetteville
 - ❑ Greensboro
 - ❑ Greenville
 - ❑ Hickory
 - ❑ Raleigh
 - ❑ Wilmington
 - ❑ Winston-Salem

