



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.

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) _____

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.

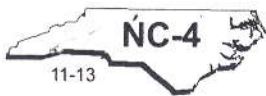
Check Here

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 _____

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 line 3 or 4, whichever applies.



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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.

PURPOSE - Complete Form NC-4, Employee's Withholding Allowance Certificate, so that your employer can withhold the correct amount of State income tax from your pay. **If you do not provide a new NC-4 to your employer, your employer is required to withhold based on single with zero allowances.**

FORM NC-4 EZ - A new form was created for tax year 2014 for taxpayers who intend to claim either: exempt status, or the N.C. standard deduction and no tax credits or only the credit for children.

FORM NC-4 BASIC INSTRUCTIONS - Complete the Allowance Worksheet. The worksheet will help you figure the number of withholding allowances you are entitled to claim. The worksheet is provided for employees to adjust their withholding allowances based on N.C. itemized deductions, federal adjustments to income, N.C. additions to federal adjusted gross income, N.C. deductions from federal adjusted gross income, or N.C. tax credits. However, you may claim fewer allowances if you wish to increase the tax withheld during the year. If your withholding allowances decrease, you must file another NC-4 with your employer within 10 days after the change occurs. Exception: When an individual ceases to be head of household after maintaining the household for the major portion of the year, a new NC-4 is not required until the next year.

TWO OR MORE JOBS - If you have more than one job, figure the total number of allowances you are entitled to claim on all jobs using one Form NC-4 Allowance Worksheet. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 filed for the higher paying job and zero allowances are claimed for the other. You should also refer to the Multiple Jobs Table to determine the additional amount to be withheld on line 2 of Form NC-4 (See Allowance Worksheet).

NONWAGE INCOME - 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. Form NC-40 is available on our website at www.dornrc.com under individual income tax forms.

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 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 purposes.

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 requirements:

1. Your home is maintained as the main household of a child or stepchild for whom you can claim a federal exemption; and
2. You were entitled to file a joint return with your spouse in the year of your spouse's death.

MARRIED TAXPAYERS - 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.

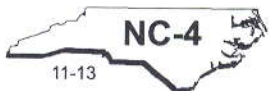
- For married taxpayers completing the Allowance Worksheet based on married filing jointly, you will consider the sum of both spouses incomes, adjustments, additions, deductions, and credits on the Allowance Worksheet to determine the number of allowances.
- For married taxpayers completing the worksheet on the basis of married filing separately, each spouse will consider only his or her portion of income, adjustments, additions, deductions, and credits on the Allowance Worksheet to determine the number of allowances.

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 North Carolina Department of Revenue.

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.



Cut here and give this certificate to your employer. Keep the top portion for your records.



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1. Total number of allowances you are claiming for 2014
(Enter zero (0), or the number of allowances from Page 2, line 16 of the NC-4 Allowance Worksheet)

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

.00

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.):

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.