



Dear Associate:

This letter provides detailed instructions for each of the forms in your packet. Identification is required to change your name, and some of the forms are optional.

***READ ALL OF THE INSTRUCTONS LISTED BEFORE COMPLETING THIS PACKET!**

- COMPLETE ALL FORMS IN **BLACK INK ONLY**
- **NO SCRATCHOUTS OR WHITE-OUT**, IF YOU MAKE AN ERROR, COMPLETE A NEW FORM
- ALL HIGHLIGHTED AREAS MUST BE COMPLETED, **ONLY COMPLETE THE HIGHLIGHTED AREAS ON EACH FORM**
- ALL AREAS REQUESTING A SIGNATURE, **SIGN YOUR NEW NAME**
- **INCOMPLETE PACKETS WILL NOT BE ACCEPTED, ALL PAPERWORK MUST BE SUBMITTED TOGETHER**
- IN ADDITION TO THE FORMS IN THE PACKET, YOU MUST SEND A **LEGIBLE COPY OF YOUR NEW SOCIAL SECURITY CARD AND NEW HARD PLASTIC COPY DRIVER'S LICENSE**. YOU MAY PROVIDE A COPY OF YOUR NEW MILITARY IDENTIFICATION IN LIEU OF A DRIVER'S LICENSE. SIGN YOUR NEW SOCIAL SECURITY CARD. I CANNOT CHANGE YOUR NAME WITHOUT THESE ACTUAL ITEMS. TEMPORARY IDENTIFICATIONS OR LETTERS FROM THE DMV AND SOCIAL SECURITY ADMINISTRATION CANNOT BE ACCEPTED
- I **DO NOT** NEED A COPY OF YOUR MARRIAGE LICENSE OR DIVORCE PAPERWORK.

Dearborn National - Life Insurance

- Mandatory for all full-time employees, **(This form is not applicable for International Faculty)**
- Employee name - **use your "new name"**
- Primary Beneficiary(s) - percentage total must equal 100%, whether you select one or several, they must equal 100% when percentages are added together
- Contingent Beneficiary(s) – not mandatory, but if you select a contingent beneficiary(s), they must equal 100%
- **For changes to your coverage, contact Pam Edge at (910) 678-2321 immediately.**

NC State Health Plan - Health Insurance

- Mandatory for all full-time employees with health coverage.
- Section 1 - **use your "previous name", section 3 use your "new name"**
- **For changes to your coverage, contact Pam Edge at (910) 678-2321 immediately.**

Our Commitment: Every Student
Collaborative ★ Competitive ★ Successful

P.O. Box 2357 | FAYETTEVILLE, NORTH CAROLINA 28302 | 910-678-2300

Fully Accredited School System

The Health Plan Form – Vision, Dental and Disability Insurance

- Mandatory for all full-time employees with vision, dental or disability coverage
- Employee Name – ***“use your new name”***
- Date of Event – use wedding date, or the date you had your name legally changed
- **For changes to your coverage, contact Pam Edge at (910) 678-2321 immediately.**

W-4 - Federal Withholding

- This form is optional. If you do not want to make changes to your allowances or tax status then disregard this form. If you are unsure about choosing new allowances consult your tax professional for recommendations.

NC-4 - State Withholding

- This form is optional. If you do not want to make changes to your allowances or tax status then disregard this form. If you are unsure about choosing new allowances consult your tax professional for recommendations.

Please return all paperwork to ***Kristen White at Human Resources***, e-mail, mail or drop-off at front desk. If you have any additional questions, please contact me at 910-678-2334.

Sincerely,

Kristen White

Cumberland County Schools

Personnel Analyst/ Human Resources

P: (910-678-2334)

F: (910-678-2356)

E: kristenwhite@ccs.k12.nc.us

INSTRUCTIONS (PLEASE PRINT, SIGN AND DATE THIS FORM IN BLACK INK)

Employee/Retired Employee Name		SSN	Date of Birth	Home Telephone Number
Home Address		City	State	Zip
Employer Cumberland County Board of Education			Group Number VF023838	

Irrevocable Beneficiary: Yes No
Note: If you select irrevocable beneficiary, you may not change the beneficiary without the consent of the irrevocable beneficiary. An irrevocable beneficiary has a vested interest in the proceeds of the contract, therefore the contract holder cannot exercise certain rights without the permission of the irrevocable beneficiary.

DEFINITIONS & STATEMENTS

Primary Beneficiary means the person or persons who will receive the benefits in the event of the Insured's death. Proceeds will be divided in equal shares if multiple primary beneficiaries are named, unless otherwise indicated. If percentages are listed, the total of the combination must equal 100%.

Contingent Beneficiary means the person or persons who will receive the benefits if the primary beneficiary is not living at the time of the Insured's death.

Will or Trust as Beneficiary Designation can be done by using the following written statement: "To [name of trustee], trustee of the [name of trust], under a trust agreement dated [date of trust]." If you wish to designate a testamentary trust as beneficiary (i.e. created by will), you should recognize the possibility that your will which was intended to create a trust may not be admitted to probate (because it is lost, contested or suspended by a later will). Claim payment delays can result if the beneficiary designation does not provide for this situation. **

Minors as Beneficiary Designation can be done by using this document. However, please note if your beneficiary is a minor at the time of claim, payments may be delayed due to special issues raised by these designations. **

Dependent Beneficiary – In the event a dependent dies, the employee is the beneficiary of their life insurance proceeds. **You may want to obtain the assistance of an attorney to help consider any special circumstances before drafting your beneficiary designation.

BENEFICIARY DESIGNATION FOR ALL EMPLOYEE/RETIRED EMPLOYEE LIFE BENEFITS

Primary Beneficiary	Birth Date	Relationship	Social Security #	Address	%
Contingent Beneficiary	Birth Date	Relationship	Social Security #	Address	%

WARNING: Any person who, knowingly and with intent to defraud any insurance company or other person, files an application for insurance or statement of claim containing any materially false information, or conceals for the purpose of misleading, information concerning any fact material thereto, commits a fraudulent insurance act which is a crime and subjects such person to criminal and civil penalties. (Not enforceable in Oregon or Virginia.)

Employee/Retired Employee Signature _____ **Date** _____

Important Note For Married Employees: If you live in a community property state/territory, you should obtain the signature of your spouse if your spouse will not be named as a primary beneficiary. Community property states/territories currently include: AZ, CA, GU, ID, LA, NM, NV, PR, TX, WA and WI. Payment of benefits may be delayed or disputed unless your spouse consents to waive his or her rights to any community property interest in the benefits. We have provided below a "Spousal Consent for Community Property States" for your spouse's signature. **DEARBORN NATIONAL WILL NOT BE LIABLE FOR DAMAGES DUE TO ANY DELAY OR DISPUTE IN PAYMENT OF BENEFITS IF YOU CHOOSE NOT TO OBTAIN YOUR SPOUSE'S SIGNATURE.**

Spousal Consent for Community Property States/Territories: I hereby consent to the Primary Beneficiary designated by my spouse. This consent supersedes any prior spousal consent I may have given under this plan.

Spouse Signature _____ Date _____ Employee has no legal spouse



Blue Cross and Blue Shield of North Carolina, the North Carolina State Health Plan and North Carolina HealthSmart are not affiliated. Blue Cross and Blue Shield of North Carolina is an independent licensee of the Blue Cross and Blue Shield Association.

CHANGE FORM

PLEASE TYPE OR PRINT CLEARLY IN BLUE OR BLACK INK. DO NOT WRITE IN SHADED AREAS.

1. SUBSCRIBER/MEMBER ID NO. SOCIAL SECURITY NUMBER LAST NAME FIRST INITIAL PLEASE SEND ID CARD

2. CHANGE MY ADDRESS TO STREET - ROUTE NO./BOX NO. CITY STATE ZIP COUNTY

3. NAME CHANGE LAST NAME FIRST INITIAL BECAUSE OF MARRIAGE LEGAL CHANGE HOME PHONE NUMBER

4. CORRECT MY BIRTHDATE TO MO. BIRTHDATE YEAR CHANGE MY MARITAL STATUS TO SINGLE SEPARATED DIVORCED MARRIED WIDOWED CANCEL COVERAGE I WISH TO CANCEL COVERAGE.

5. CHANGE MY COVERAGE TO EMPLOYEE ONLY EMPLOYEE-CHILD/REN EMPLOYEE-SPOUSE EMPLOYEE-FAMILY COMPLETE IF YOUR SPOUSE IS A TEACHER OR STATE EMPLOYEE NAME OF SPOUSE ID NUMBER

6. REMOVE, CHANGE OR ADD DEPENDENTS REASON AND DATE OF EVENT REQUIRED FMLA/MILITARY NO LONGER STUDENT MAXIMUM STUDENT AGE 26 MAXIMUM CHILD AGE 19 OTHER

7. REMOVE DEPENDENTS ADDRESS (IF DIFFERENT FROM YOURS) STREET - ROUTE NO./BOX NO. CITY STATE ZIP COUNTY

DEPENDENT INFORMATION → List dependents to be added or removed. List additional children to be added on a separate form.									
	NAME (First, Middle Initial, Last)	SOCIAL SECURITY NUMBER	BIRTHDATE	SEX	CHILD IS MY	COMPLETE ONLY IF CHILD IS OVER 19	MEDICARE ELIGIBLE?	DOES WAITING PERIOD APPLY?	
8. <input type="checkbox"/> REMOVE <input type="checkbox"/> ADD	SPOUSE		MONTH DAY YEAR	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE			<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
9. <input type="checkbox"/> REMOVE <input type="checkbox"/> CHANGE <input type="checkbox"/> ADD	CHILD 1		MONTH DAY YEAR	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE	<input type="checkbox"/> NATURAL <input type="checkbox"/> FOSTER <input type="checkbox"/> ADOPTED <input type="checkbox"/> STEP	<input type="checkbox"/> STUDENT <input type="checkbox"/> HANDICAPPED	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
10. <input type="checkbox"/> REMOVE <input type="checkbox"/> CHANGE <input type="checkbox"/> ADD	CHILD 2		MONTH DAY YEAR	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE	<input type="checkbox"/> NATURAL <input type="checkbox"/> FOSTER <input type="checkbox"/> ADOPTED <input type="checkbox"/> STEP	<input type="checkbox"/> STUDENT <input type="checkbox"/> HANDICAPPED	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	
11. <input type="checkbox"/> REMOVE <input type="checkbox"/> CHANGE <input type="checkbox"/> ADD	CHILD 3		MONTH DAY YEAR	<input type="checkbox"/> MALE <input type="checkbox"/> FEMALE	<input type="checkbox"/> NATURAL <input type="checkbox"/> FOSTER <input type="checkbox"/> ADOPTED <input type="checkbox"/> STEP	<input type="checkbox"/> STUDENT <input type="checkbox"/> HANDICAPPED	<input type="checkbox"/> YES <input type="checkbox"/> NO	<input type="checkbox"/> YES <input type="checkbox"/> NO	

12. IF FULL-TIME STUDENT, LIST DEPENDENT'S NAME AND ACCREDITED INSTITUTION.

MEDICARE INFORMATION List below yourself and any other persons to be covered who are eligible for Part A and/or B of Medicare.

NAME	MEDICARE CLAIM NUMBER	ENTITLED DUE TO:	EFFECTIVE DATE ENROLLED	
13.		<input type="checkbox"/> AGE <input type="checkbox"/> DISABILITY <input type="checkbox"/> RENAL DISEASE	PART A (MM/DD/YY): ____/____/____	PART B (MM/DD/YY): ____/____/____
14.		<input type="checkbox"/> AGE <input type="checkbox"/> DISABILITY <input type="checkbox"/> RENAL DISEASE	PART A (MM/DD/YY): ____/____/____	PART B (MM/DD/YY): ____/____/____

15. **OTHER GROUP HEALTH COVERAGE** COMPLETE THE PRIOR COVERAGE/OTHER COVERAGE INFORMATION FORM IF YOU OR YOUR DEPENDENTS HAVE OTHER GROUP HEALTH COVERAGE IN ADDITION TO THE STATE HEALTH PLAN THAT WILL REMAIN IN EFFECT AFTER THE EFFECTIVE DATE OF THIS FORM, OR IF YOU OR YOUR DEPENDENTS HAD OTHER COVERAGE THAT ENDED WITHIN THE PAST 63 DAYS.

16. COMMENTS

EMPLOYEE AUTHORIZATION

I hereby apply for the changes, adjustments and/or additions to my enrollment listed on the form above and I agree that all information provided is correct. I further agree that we shall abide by the provisions of the Agreement for the selected plan option.

I hereby authorize my employer to deduct from my earnings any deduction for the coverage elected above.

DESIRED EFFECTIVE DATE OF CHANGE: MONTH 01 DAY _____ YEAR _____

EMPLOYEE'S SIGNATURE _____ DATE SIGNED _____

EMPLOYING UNIT MUST COMPLETE

EMPLOYING UNIT NAME	EXPEDITE? <input type="checkbox"/> NO <input type="checkbox"/> YES
GROUP NO.	HIRE DATE
PAYROLL NO.	DEPARTMENT NO.
DOES MEDICARE REDUCED RATE APPLY?	<input type="checkbox"/> NO <input type="checkbox"/> YES
EMPLOYEE DEDUCTION \$	EFFECTIVE DATE
EMPLOYER CONTRIBUTION \$	<u>01</u>

THE HEALTH PLAN/THP – ENROLLMENT SERVICES DEPARTMENT – ENROLLMENT CHANGE FORM (Revised 03/11)

ST. CLAIRSVILLE OFFICE: 52160 NATIONAL ROAD EAST, ST. CLAIRSVILLE, OH 43950-9365 PH: 800-624-6961; FAX: 740-699-6162

MASSILLON OFFICE: 100 LILLIAN GISH BOULEVARD, MASSILLON, OH 44648-4816 PH: 800-426-9013; FAX: 330-830-5634

Employee	Social Security #	Group Name:	Group #:	Division # (if applicable):
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Add Employee – Enrollment Form Required

Employee Name:		Date of Event:	Effective Date:
<input type="checkbox"/> New Hire	<input type="checkbox"/> Name Change	<input type="checkbox"/> Open Enrollment	<input type="checkbox"/> HIPAA Qualified Event – Special Enrollment *
<input type="checkbox"/> Rehire		<input type="checkbox"/> Part time to full time	<input type="checkbox"/> Section 125 Qualified Event *
<input type="checkbox"/> Recall		<input type="checkbox"/> Other; please explain	* LOSS OF COVERAGE REQUIRES CERTIFICATE OF COVERAGE FROM PREVIOUS CARRIER.

FEDERAL COBRA: ATTACH A COPY OF THE SIGNED COBRA ELECTION FORM/Enrollment Form Required if Family Status Change

<input type="checkbox"/> Federal COBRA Event Date:	COBRA Effective Date:	COBRA End Date:
<input type="checkbox"/> State Continuation (Mini-COBRA) Event Date:		

Add Dependent(s)

		Date of Event:	Effective Date:
Name(s) Last, First, Middle	Date of Birth	M / F	Relationship
			PCP
			SS#
<input type="checkbox"/> New Spouse	<input type="checkbox"/> Newborn	<input type="checkbox"/> HIPAA Qualified Event – Special Enrollment *	
<input type="checkbox"/> Open Enrollment	<input type="checkbox"/> Adoption **	<input type="checkbox"/> Section 125 Qualified Event *	
<input type="checkbox"/> Elected Cobra	<input type="checkbox"/> Qualified Child Support Order **	* LOSS OF COVERAGE REQUIRES CERTIFICATE OF COVERAGE FROM PREVIOUS CARRIER.	
<input type="checkbox"/> Other; please explain	** Legal Doc. Required		

Terminate Employee

Name:		Date of Event:	Effective Date:
<input type="checkbox"/> Term Employment (Voluntary)	<input type="checkbox"/> Deceased	<input type="checkbox"/> Personal	<input type="checkbox"/> Moved Out of HP Service Area
<input type="checkbox"/> Term Employment (Involuntary)	<input type="checkbox"/> Retired	<input type="checkbox"/> Layoff	<input type="checkbox"/> Transfer from Group/Division to New Group/Division # _____
<input type="checkbox"/> Termed COBRA	<input type="checkbox"/> Coverage Through Spouse		<input type="checkbox"/> Exhausted FMLA, Sick Leave or Workers' Comp
<input type="checkbox"/> Open Enrollment	<input type="checkbox"/> Transfer to HP Medicare Option		<input type="checkbox"/> Other; please explain

Terminate Dependent(s)

Name(s):		Date of Event:	Effective Date:
<input type="checkbox"/> Dependent Deceased	<input type="checkbox"/> No Longer Student	<input type="checkbox"/> Open Enrollment Drop	
<input type="checkbox"/> Divorce	<input type="checkbox"/> Dependent Married	<input type="checkbox"/> Dependent moved out of HP Service Area	
<input type="checkbox"/> Medicare Eligible	<input type="checkbox"/> Over Age Limit	<input type="checkbox"/> Other; please explain	

Address/Telephone Number Change:

Signature (Group Representative): _____

Date Submitted: _____

Employee's Withholding Certificate

2021

▶ **Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay.**
▶ **Give Form W-4 to your employer.**
▶ **Your withholding is subject to review by the IRS.**

Step 1: Enter Personal Information	(a) First name and middle initial	Last name	(b) Social security number
	Address		▶ Does your name match the name on your social security card? If not, to ensure you get credit for your earnings, contact SSA at 800-772-1213 or go to www.ssa.gov .
	City or town, state, and ZIP code		
	(c) <input type="checkbox"/> Single or Married filing separately <input type="checkbox"/> Married filing jointly or Qualifying widow(er) <input type="checkbox"/> Head of household (Check only if you're unmarried and pay more than half the costs of keeping up a home for yourself and a qualifying individual.)		

Complete Steps 2–4 ONLY if they apply to you; otherwise, skip to Step 5. See page 2 for more information on each step, who can claim exemption from withholding, when to use the estimator at www.irs.gov/W4App, and privacy.

Step 2: Multiple Jobs or Spouse Works

Complete this step if you (1) hold more than one job at a time, or (2) are married filing jointly and your spouse also works. The correct amount of withholding depends on income earned from all of these jobs.

Do **only one** of the following.

(a) Use the estimator at www.irs.gov/W4App for most accurate withholding for this step (and Steps 3–4); **or**

(b) Use the Multiple Jobs Worksheet on page 3 and enter the result in Step 4(c) below for roughly accurate withholding; **or**

(c) If there are only two jobs total, you may check this box. Do the same on Form W-4 for the other job. This option is accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld ▶

TIP: To be accurate, submit a 2021 Form W-4 for all other jobs. If you (or your spouse) have self-employment income, including as an independent contractor, use the estimator.

Complete Steps 3–4(b) on Form W-4 for only ONE of these jobs. Leave those steps blank for the other jobs. (Your withholding will be most accurate if you complete Steps 3–4(b) on the Form W-4 for the highest paying job.)

Step 3: Claim Dependents	If your total income will be \$200,000 or less (\$400,000 or less if married filing jointly):		
	Multiply the number of qualifying children under age 17 by \$2,000 ▶ \$	_____	
	Multiply the number of other dependents by \$500 ▶ \$	_____	
	Add the amounts above and enter the total here	3	\$ _____
Step 4 (optional): Other Adjustments	(a) Other income (not from jobs). If you want tax withheld for other income you expect this year that won't have withholding, enter the amount of other income here. This may include interest, dividends, and retirement income	4(a)	\$ _____
	(b) Deductions. If you expect to claim deductions other than the standard deduction and want to reduce your withholding, use the Deductions Worksheet on page 3 and enter the result here	4(b)	\$ _____
	(c) Extra withholding. Enter any additional tax you want withheld each pay period	4(c)	\$ _____

Step 5: Sign Here

Under penalties of perjury, I declare that this certificate, to the best of my knowledge and belief, is true, correct, and complete.

▶ _____ ▶ _____
Employee's signature (This form is not valid unless you sign it.) **Date**

Employers Only	Employer's name and address	First date of employment	Employer identification number (EIN)

General Instructions

Future Developments

For the latest information about developments related to Form W-4, such as legislation enacted after it was published, go to www.irs.gov/FormW4.

Purpose of Form

Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. If too little is withheld, you will generally owe tax when you file your tax return and may owe a penalty. If too much is withheld, you will generally be due a refund. Complete a new Form W-4 when changes to your personal or financial situation would change the entries on the form. For more information on withholding and when you must furnish a new Form W-4, see Pub. 505, Tax Withholding and Estimated Tax.

Exemption from withholding. You may claim exemption from withholding for 2021 if you meet both of the following conditions: you had no federal income tax liability in 2020 **and** you expect to have no federal income tax liability in 2021. You had no federal income tax liability in 2020 if (1) your total tax on line 24 on your 2020 Form 1040 or 1040-SR is zero (or less than the sum of lines 27, 28, 29, and 30), or (2) you were not required to file a return because your income was below the filing threshold for your correct filing status. If you claim exemption, you will have no income tax withheld from your paycheck and may owe taxes and penalties when you file your 2021 tax return. To claim exemption from withholding, certify that you meet both of the conditions above by writing "Exempt" on Form W-4 in the space below Step 4(c). Then, complete Steps 1(a), 1(b), and 5. Do not complete any other steps. You will need to submit a new Form W-4 by February 15, 2022.

Your privacy. If you prefer to limit information provided in Steps 2 through 4, use the online estimator, which will also increase accuracy.

As an alternative to the estimator: if you have concerns with Step 2(c), you may choose Step 2(b); if you have concerns with Step 4(a), you may enter an additional amount you want withheld per pay period in Step 4(c). If this is the only job in your household, you may instead check the box in Step 2(c), which will increase your withholding and significantly reduce your paycheck (often by thousands of dollars over the year).

When to use the estimator. Consider using the estimator at www.irs.gov/W4App if you:

1. Expect to work only part of the year;
2. Have dividend or capital gain income, or are subject to additional taxes, such as Additional Medicare Tax;
3. Have self-employment income (see below); or
4. Prefer the most accurate withholding for multiple job situations.

Self-employment. Generally, you will owe both income and self-employment taxes on any self-employment income you receive separate from the wages you receive as an employee. If you want to pay these taxes through withholding from your wages, use the estimator at www.irs.gov/W4App to figure the amount to have withheld.

Nonresident alien. If you're a nonresident alien, see Notice 1392, Supplemental Form W-4 Instructions for Nonresident Aliens, before completing this form.

Specific Instructions

Step 1(c). Check your anticipated filing status. This will determine the standard deduction and tax rates used to compute your withholding.

Step 2. Use this step if you (1) have more than one job at the same time, or (2) are married filing jointly and you and your spouse both work.

Option **(a)** most accurately calculates the additional tax you need to have withheld, while option **(b)** does so with a little less accuracy.

If you (and your spouse) have a total of only two jobs, you may instead check the box in option **(c)**. The box must also be checked on the Form W-4 for the other job. If the box is checked, the standard deduction and tax brackets will be cut in half for each job to calculate withholding. This option is roughly accurate for jobs with similar pay; otherwise, more tax than necessary may be withheld, and this extra amount will be larger the greater the difference in pay is between the two jobs.



Multiple jobs. Complete Steps 3 through 4(b) on only one Form W-4. Withholding will be most accurate if you do this on the Form W-4 for the highest paying job.

Step 3. This step provides instructions for determining the amount of the child tax credit and the credit for other dependents that you may be able to claim when you file your tax return. To qualify for the child tax credit, the child must be under age 17 as of December 31, must be your dependent who generally lives with you for more than half the year, and must have the required social security number. You may be able to claim a credit for other dependents for whom a child tax credit can't be claimed, such as an older child or a qualifying relative. For additional eligibility requirements for these credits, see Pub. 972, Child Tax Credit and Credit for Other Dependents. You can also include **other tax credits** in this step, such as education tax credits and the foreign tax credit. To do so, add an estimate of the amount for the year to your credits for dependents and enter the total amount in Step 3. Including these credits will increase your paycheck and reduce the amount of any refund you may receive when you file your tax return.

Step 4 (optional).

Step 4(a). Enter in this step the total of your other estimated income for the year, if any. You shouldn't include income from any jobs or self-employment. If you complete Step 4(a), you likely won't have to make estimated tax payments for that income. If you prefer to pay estimated tax rather than having tax on other income withheld from your paycheck, see Form 1040-ES, Estimated Tax for Individuals.

Step 4(b). Enter in this step the amount from the Deductions Worksheet, line 5, if you expect to claim deductions other than the basic standard deduction on your 2021 tax return and want to reduce your withholding to account for these deductions. This includes both itemized deductions and other deductions such as for student loan interest and IRAs.

Step 4(c). Enter in this step any additional tax you want withheld from your pay **each pay period**, including any amounts from the Multiple Jobs Worksheet, line 4. Entering an amount here will reduce your paycheck and will either increase your refund or reduce any amount of tax that you owe.

Step 2(b) – Multiple Jobs Worksheet (Keep for your records.)



If you choose the option in Step 2(b) on Form W-4, complete this worksheet (which calculates the total extra tax for all jobs) on only ONE Form W-4. Withholding will be most accurate if you complete the worksheet and enter the result on the Form W-4 for the highest paying job.

Note: If more than one job has annual wages of more than \$120,000 or there are more than three jobs, see Pub. 505 for additional tables; or, you can use the online withholding estimator at www.irs.gov/W4App.

- 1 Two jobs. If you have two jobs or you're married filing jointly and you and your spouse each have one job, find the amount from the appropriate table on page 4. Using the "Higher Paying Job" row and the "Lower Paying Job" column, find the value at the intersection of the two household salaries and enter that value on line 1. Then, skip to line 3
2 Three jobs. If you and/or your spouse have three jobs at the same time, complete lines 2a, 2b, and 2c below. Otherwise, skip to line 3.
a Find the amount from the appropriate table on page 4 using the annual wages from the highest paying job in the "Higher Paying Job" row and the annual wages for your next highest paying job in the "Lower Paying Job" column. Find the value at the intersection of the two household salaries and enter that value on line 2a
b Add the annual wages of the two highest paying jobs from line 2a together and use the total as the wages in the "Higher Paying Job" row and use the annual wages for your third job in the "Lower Paying Job" column to find the amount from the appropriate table on page 4 and enter this amount on line 2b
c Add the amounts from lines 2a and 2b and enter the result on line 2c
3 Enter the number of pay periods per year for the highest paying job. For example, if that job pays weekly, enter 52; if it pays every other week, enter 26; if it pays monthly, enter 12, etc.
4 Divide the annual amount on line 1 or line 2c by the number of pay periods on line 3. Enter this amount here and in Step 4(c) of Form W-4 for the highest paying job (along with any other additional amount you want withheld)

Step 4(b) – Deductions Worksheet (Keep for your records.)



- 1 Enter an estimate of your 2021 itemized deductions (from Schedule A (Form 1040)). Such deductions may include qualifying home mortgage interest, charitable contributions, state and local taxes (up to \$10,000), and medical expenses in excess of 7.5% of your income
2 Enter: { \$25,100 if you're married filing jointly or qualifying widow(er); \$18,800 if you're head of household; \$12,550 if you're single or married filing separately }
3 If line 1 is greater than line 2, subtract line 2 from line 1 and enter the result here. If line 2 is greater than line 1, enter "-0-"
4 Enter an estimate of your student loan interest, deductible IRA contributions, and certain other adjustments (from Part II of Schedule 1 (Form 1040)). See Pub. 505 for more information
5 Add lines 3 and 4. Enter the result here and in Step 4(b) of Form W-4

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code sections 3402(f)(2) and 6109 and their regulations require you to provide this information; your employer uses it to determine your federal income tax withholding. Failure to provide a properly completed form will result in your being treated as a single person with no other entries on the form; providing fraudulent information may subject you to penalties. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation; to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their tax laws; and to the Department of Health and Human Services for use in the National Directory of New Hires. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.

Married Filing Jointly or Qualifying Widow(er)

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$190	\$850	\$890	\$1,020	\$1,020	\$1,020	\$1,020	\$1,020	\$1,100	\$1,870	\$1,870
\$10,000 - 19,999	190	1,190	1,890	2,090	2,220	2,220	2,220	2,220	2,300	3,300	4,070	4,070
\$20,000 - 29,999	850	1,890	2,750	2,950	3,080	3,080	3,080	3,160	4,160	5,160	5,930	5,930
\$30,000 - 39,999	890	2,090	2,950	3,150	3,280	3,280	3,360	4,360	5,360	6,360	7,130	7,130
\$40,000 - 49,999	1,020	2,220	3,080	3,280	3,410	3,490	4,490	5,490	6,490	7,490	8,260	8,260
\$50,000 - 59,999	1,020	2,220	3,080	3,280	3,490	4,490	5,490	6,490	7,490	8,490	9,260	9,260
\$60,000 - 69,999	1,020	2,220	3,080	3,360	4,490	5,490	6,490	7,490	8,490	9,490	10,260	10,260
\$70,000 - 79,999	1,020	2,220	3,160	4,360	5,490	6,490	7,490	8,490	9,490	10,490	11,260	11,260
\$80,000 - 99,999	1,020	3,150	5,010	6,210	7,340	8,340	9,340	10,340	11,340	12,340	13,260	13,460
\$100,000 - 149,999	1,870	4,070	5,930	7,130	8,260	9,320	10,520	11,720	12,920	14,120	15,090	15,290
\$150,000 - 239,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,230	16,190	16,400
\$240,000 - 259,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,830	14,030	15,270	17,040	18,040
\$260,000 - 279,999	2,040	4,440	6,500	7,900	9,230	10,430	11,630	12,870	14,870	16,870	18,640	19,640
\$280,000 - 299,999	2,040	4,440	6,500	7,900	9,230	10,470	12,470	14,470	16,470	18,470	20,240	21,240
\$300,000 - 319,999	2,040	4,440	6,500	7,940	10,070	12,070	14,070	16,070	18,070	20,070	21,840	22,840
\$320,000 - 364,999	2,720	5,920	8,780	10,980	13,110	15,110	17,110	19,110	21,190	23,490	25,560	26,860
\$365,000 - 524,999	2,970	6,470	9,630	12,130	14,560	16,860	19,160	21,460	23,760	26,060	28,130	29,430
\$525,000 and over	3,140	6,840	10,200	12,900	15,530	18,030	20,530	23,030	25,530	28,030	30,300	31,800

Single or Married Filing Separately

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$440	\$940	\$1,020	\$1,020	\$1,410	\$1,870	\$1,870	\$1,870	\$1,870	\$2,030	\$2,040	\$2,040
\$10,000 - 19,999	940	1,540	1,620	2,020	3,020	3,470	3,470	3,470	3,640	3,840	3,840	3,840
\$20,000 - 29,999	1,020	1,620	2,100	3,100	4,100	4,550	4,550	4,720	4,920	5,120	5,120	5,120
\$30,000 - 39,999	1,020	2,020	3,100	4,100	5,100	5,550	5,720	5,920	6,120	6,320	6,320	6,320
\$40,000 - 59,999	1,870	3,470	4,550	5,550	6,690	7,340	7,540	7,740	7,940	8,140	8,150	8,150
\$60,000 - 79,999	1,870	3,470	4,690	5,890	7,090	7,740	7,940	8,140	8,340	8,540	9,190	9,990
\$80,000 - 99,999	2,000	3,810	5,090	6,290	7,490	8,140	8,340	8,540	9,390	10,390	11,190	11,990
\$100,000 - 124,999	2,040	3,840	5,120	6,320	7,520	8,360	9,360	10,360	11,360	12,360	13,410	14,510
\$125,000 - 149,999	2,040	3,840	5,120	6,910	8,910	10,360	11,360	12,450	13,750	15,050	16,160	17,260
\$150,000 - 174,999	2,220	4,830	6,910	8,910	10,910	12,600	13,900	15,200	16,500	17,800	18,910	20,010
\$175,000 - 199,999	2,720	5,320	7,490	9,790	12,090	13,850	15,150	16,450	17,750	19,050	20,150	21,250
\$200,000 - 249,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$250,000 - 399,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,820	20,930	22,030
\$400,000 - 449,999	2,970	5,880	8,260	10,560	12,860	14,620	15,920	17,220	18,520	19,910	21,220	22,520
\$450,000 and over	3,140	6,250	8,830	11,330	13,830	15,790	17,290	18,790	20,290	21,790	23,100	24,400

Head of Household

Higher Paying Job Annual Taxable Wage & Salary	Lower Paying Job Annual Taxable Wage & Salary											
	\$0 - 9,999	\$10,000 - 19,999	\$20,000 - 29,999	\$30,000 - 39,999	\$40,000 - 49,999	\$50,000 - 59,999	\$60,000 - 69,999	\$70,000 - 79,999	\$80,000 - 89,999	\$90,000 - 99,999	\$100,000 - 109,999	\$110,000 - 120,000
\$0 - 9,999	\$0	\$820	\$930	\$1,020	\$1,020	\$1,020	\$1,420	\$1,870	\$1,870	\$1,910	\$2,040	\$2,040
\$10,000 - 19,999	820	1,900	2,130	2,220	2,220	2,620	3,620	4,070	4,110	4,310	4,440	4,440
\$20,000 - 29,999	930	2,130	2,360	2,450	2,850	3,850	4,850	5,340	5,540	5,740	5,870	5,870
\$30,000 - 39,999	1,020	2,220	2,450	2,940	3,940	4,940	5,980	6,630	6,830	7,030	7,160	7,160
\$40,000 - 59,999	1,020	2,470	3,700	4,790	5,800	7,000	8,200	8,850	9,050	9,250	9,380	9,380
\$60,000 - 79,999	1,870	4,070	5,310	6,600	7,800	9,000	10,200	10,850	11,050	11,250	11,520	12,320
\$80,000 - 99,999	1,880	4,280	5,710	7,000	8,200	9,400	10,600	11,250	11,590	12,590	13,520	14,320
\$100,000 - 124,999	2,040	4,440	5,870	7,160	8,360	9,560	11,240	12,690	13,690	14,690	15,670	16,770
\$125,000 - 149,999	2,040	4,440	5,870	7,240	9,240	11,240	13,240	14,690	15,890	17,190	18,420	19,520
\$150,000 - 174,999	2,040	4,920	7,150	9,240	11,240	13,290	15,590	17,340	18,640	19,940	21,170	22,270
\$175,000 - 199,999	2,720	5,920	8,150	10,440	12,740	15,040	17,340	19,090	20,390	21,690	22,920	24,020
\$200,000 - 249,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$250,000 - 349,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,880	24,980
\$350,000 - 449,999	2,970	6,470	9,000	11,390	13,690	15,990	18,290	20,040	21,340	22,640	23,900	25,200
\$450,000 and over	3,140	6,840	9,570	12,160	14,660	17,160	19,660	21,610	23,110	24,610	26,050	27,350

NC-4 Employee's Withholding Allowance Certificate

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 an NC-4 to your employer, your employer is required to withhold based on single with zero allowances.**

FORM NC-4 EZ - You may use this form if you 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 NRA - If you are a nonresident alien you must use Form NC-4 NRA.

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, and 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 a new 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.dornc.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.

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) _____

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

_____.00

Social Security Number _____-_____-_____-_____-_____-_____-	Marital Status		
	<input type="radio"/> Single	<input type="radio"/> Head of Household	<input type="radio"/> 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.

Answer all of the following questions for your filing status.

Single -

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$10,249? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will you have adjustments or deductions from income from Page 3, Schedule 2? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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.

Married Filing Jointly -

- | | | |
|--|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$17,999? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will you have adjustments or deductions from income from Page 3, Schedule 2? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 4. Will your spouse receive combined wages and taxable pensions of less than \$5,250 or only retirement benefits not subject to N.C. income tax? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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.

Married Filing Separately -

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$10,249? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will you have adjustments or deductions from income from Page 3, Schedule 2? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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.

Head of Household-

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$14,899? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will you have adjustments or deductions from income from Page 3, Schedule 2? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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.

NC-4 Allowance Worksheet

Qualifying Widow(er) -

- | | | |
|---|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$17,999? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will you have adjustments or deductions from income from Page 3, Schedule 2? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 3. Will you be able to claim any N.C. tax credits or tax credit carryovers from Page 4, Schedule 4? | Yes <input type="checkbox"/> | No <input type="checkbox"/> |

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 your total estimated N.C. itemized deductions from Page 3, Schedule 1 | 1. | \$ _____ . |
| 2. Enter the applicable N.C. standard deduction based on your filing status. } \$ 7,750 if single
\$15,500 if married filing jointly or qualifying widow(er)
\$ 7,750 if married filing separately
\$12,400 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. | \$ _____ . |
| 5. Add lines 3 and 4 | 5. | \$ _____ . |
| 6. Enter an estimate of your nonwage income (such as dividends or interest) | 6. | \$ _____ . |
| 7. Enter an estimate of your State additions to federal adjusted gross income from Page 3, Schedule 3 | 7. | \$ _____ . |
| 8. Add lines 6 and 7 | 8. | \$ _____ . |
| 9. Subtract line 8 from line 5 (<i>Do not enter less than zero</i>) | 9. | \$ _____ . |
| 10. Divide the amount on line 9 by \$2,500. Round down to whole number | 10. | _____ |
| 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. | \$ _____ . |
| 12. Divide the amount on line 11 by \$146. Round down to whole number | 12. | _____ |
| Ex. \$200 ÷ \$146 = 1.37 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: <i>Bailey</i> , Social Security, and Railroad retirement) | | |
| (b) Your spouse expects to have combined wages and taxable pensions of more than \$1, but less than \$2,750, enter 2. | | |
| (c) Your spouse expects to have combined wages and taxable pensions of more than \$2,750 but less than \$5,250, enter 1. | | |
| (d) Your spouse expects to have combined wages and taxable pensions of more than \$5,250, enter 0 | 13. | _____ |
| 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. | _____ |
| 16. Subtract line 15 from line 14 and enter the total number of allowances here and on line 1 of your Form NC-4, Employee's Withholding Allowance Certificate | 16. | _____ |

NC-4 Allowance Worksheet Schedules

Important: If you cannot reasonably estimate the amount to enter in the schedules below, you should enter ZERO (0) on line 1, NC-4.

Schedule 1

Estimated N.C. Itemized Deductions

Qualifying mortgage interest	\$ _____	
Real estate property taxes	\$ _____	
Total qualifying mortgage interest and real estate property taxes*		\$ _____
Charitable Contributions (Same as allowed for federal purposes)		\$ _____
Medical and Dental Expenses (Same as allowed for federal purposes)		\$ _____
Total estimated N.C. itemized deductions. Enter on Page 2, Part II, Line 1		<u>\$ _____</u>

*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.

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:

Health savings account deduction	\$ _____	
Moving expenses	\$ _____	
Alimony paid	\$ _____	
IRA deduction	\$ _____	
Student loan interest deduction	\$ _____	
Certain business expenses of reservists, performing artist, and fee-basis governmental officials	\$ _____	
Total Federal Adjustments to Income		\$ _____

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

20% of prior bonus depreciation addback	\$ _____	
20% of prior section 179 addback	\$ _____	
Amount by which North Carolina basis of property exceeds federal basis of property - in year taxpayer disposes of property	\$ _____	
Total State Deductions from Federal Adjusted Gross Income		\$ _____

(Do not consider any amount of the portion of Bailey Retirement Benefits, Social Security Benefits, or Railroad Retirement Benefits included in Adjusted Gross Income.)

Total Federal Adjustments to Income and State Deductions from Federal Adjusted Gross Income. Enter on Page 2, Part II, Line 4	\$ _____
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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		<u>\$ _____</u>

NC-4 Allowance Worksheet Schedules

Schedule 4

Estimated N.C. Tax Credits

Tax Credit for Income Taxes Paid to Other States by Individuals \$ _____ .

Credit for Children

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.

Filing Status	Adjusted Gross Income	No. of Children	Credit Amount per Qualifying Child	Estimated Credit
Single	Up to \$20,000	_____	\$125	\$ _____ .
	Over \$20,000 and up to \$50,000	_____	\$100	\$ _____ .
	Over \$50,000	_____	\$0	\$ _____ .
Married Filing Jointly or Qualifying Widow(er)	Up to \$40,000	_____	\$125	\$ _____ .
	Over \$40,000 and up to \$100,000	_____	\$100	\$ _____ .
	Over \$100,000	_____	\$0	\$ _____ .
Head of Household	Up to \$32,000	_____	\$125	\$ _____ .
	Over \$32,000 and up to \$80,000	_____	\$100	\$ _____ .
	Over \$80,000	_____	\$0	\$ _____ .
Married Filing Separately	Up to \$20,000	_____	\$125	\$ _____ .
	Over \$20,000 and up to \$50,000	_____	\$100	\$ _____ .
	Over \$50,000	_____	\$0	\$ _____ .

Additional Tax Credits and Carryovers

G.S. 105-129.35, Credit for Rehabilitating Income-Producing Historic Structure	\$ _____ .
G.S. 105-129.36, Credit for Rehabilitating Nonincome Producing Historic Structure	\$ _____ .
G.S. 105-129.71, Credit for Income Producing Rehabilitated Mill Property	\$ _____ .
G.S. 105-129.72, Credit for Non-income Producing Rehabilitated Mill Property	\$ _____ .
G.S. 105-129.96, Credit for Constructing a Railroad Intermodal Facility	\$ _____ .
G.S. 105-129.100, Credit for Rehabilitating Income-Producing Historic Structure	\$ _____ .
G.S. 105-129.101, Credit for Rehabilitating Nonincome-Producing Historic Structure	\$ _____ .
Tax Credit Carryover from previous years	\$ _____ .

Total Tax Credits and Carryovers. Enter on Page 2, Part II, Line 11 \$ _____ .

Multiple Jobs Table

Find the amount of your estimated annual wages from your lowest paying job(s) in the left hand column. Follow across to find the amount of additional tax to be withheld for each pay period. Enter the additional amount to be withheld on line 2 of your **Form NC-4**.

Additional Withholding for Single, Married, or Qualifying Widow(er) with Multiple Jobs

Estimated Annual Wages		Payroll Period			
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	1
1000	2000	7	4	3	2
2000	3000	12	6	6	3
3000	4000	17	9	8	4
4000	5000	22	11	10	5
5000	6000	27	13	12	6
6000	7000	32	16	15	7
7000	Unlimited	38	19	17	9

Additional Withholding for Head of Household Filers with Multiple Jobs

Estimated Annual Wages		Payroll Period			
At Least	But Less Than	Monthly	Semimonthly	Biweekly	Weekly
0	1000	2	1	1	1
1000	2000	7	4	3	2
2000	3000	12	6	6	3
3000	4000	17	9	8	4
4000	5000	22	11	10	5
5000	6000	27	13	12	6
6000	7000	32	16	15	7
7000	8000	37	18	17	8
8000	9000	41	21	19	10
9000	10000	46	23	21	11
10000	11000	51	26	24	12
11000	12000	56	28	26	13
12000	Unlimited	60	30	28	14