

# 2015 Income Tax Withholding Tables and Instructions for Employers

## New for 2015

- This publication has been revised to reflect the reduction in the income tax rate to 5.75% effective for wages paid on or after January 1, 2015. Additional changes to the tax structure coupled with the rate reduction resulted in revisions to the Formula Tables for the Percentage Method Withholding Computations and Annualized Method Withholding Computations on pages 14 - 17. The Wage Bracket Tables on Pages 18 - 44 have changed as well.
- A new Form NC-4 NRA has been created as a result of clarifying changes made by the General Assembly as relates to nonresident aliens not being eligible for the North Carolina standard deduction. (See page 10)
- The General Assembly revised the default method of withholding on periodic pension payments when a pension recipient has not filed Form NC-4P. A pension payer is now required to withhold North Carolina income taxes based on a filing status of single with zero allowances. Prior law stated the payer must withhold based on married claiming three withholding allowances.

## Includes Forms:

### NC-BR

Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax

### Form NC-4 EZ and Form NC-4

Employee's Withholding Allowance Certificate

### Form NC-4 NRA

Nonresident Alien Employee's Withholding Allowance Certificate

### Form NC-4P

Withholding Certificate for Pension or Annuity Payments

Issued by

North Carolina Department of Revenue  
P.O. Box 25000  
Raleigh, North Carolina 27640-0001



You can file your return and pay your tax online at [www.dornc.com](http://www.dornc.com). Click on E-Services.

For Permanent Reference - Enter your North Carolina employer's withholding identification number here

# Calendar of Employer's Duties

## At The Time a New Employee is Hired .....

Obtain a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or NC-4 NRA**, from each new employee when hired. On each payment of wages to an employee, withhold North Carolina income tax in accordance with the employee's withholding allowance certificate and the applicable withholding tax table. Forms NC-4, NC-4 EZ, and NC-4 NRA are included in this booklet and may be photocopied.

## On or Before January 31 and At The End of Employment .....

Give each employee who received wages a Wage and Tax Statement, **Form W-2**. Also, give each nonresident who received non-wage compensation for personal services performed in North Carolina a **NC-1099PS**, Personal Services Income Paid to a Nonresident, and each ITIN contractor a **Form NC-1099-ITIN**, Compensation Paid to an ITIN contractor, or Federal **Form 1099-MISC**. Give each recipient of retirement distributions a completed **Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-Sharing Plans, IRAs, Insurance Contracts, etc.

## On February 16 .....

Begin withholding for each employee who previously claimed exemption from withholding but has not given you a new **Form NC-4 or Form NC-4 EZ** for the current year. If the employee does not give you a new completed Form NC-4, withhold tax as if he or she is single with zero withholding allowances.

## On or Before February 28..... (February 29 if a leap year)

File Annual Withholding Reconciliation (**Form NC-3**) together with all N.C. Department of Revenue copies (copy 1) of the forms **W-2, W-2G, 1099-MISC, 1099-R, Form 1099-PS, or Form NC-1099-ITIN**.

## Due Dates for:

### Quarterly Filers .....

See Section 15 for due dates for reporting and paying the tax withheld on a quarterly basis.

### Monthly Filers .....

See Section 16 for due dates for reporting and paying the tax withheld on a monthly basis.

### Semiweekly Filers .....

See Section 17 for due dates for reporting and paying the tax withheld on a semiweekly basis.

NOTE: If any due date falls on a Saturday, Sunday or legal holiday, use the next business day.

## Table of Contents

Section	Page	Section	Page
1. General Information .....	3	16. Monthly Returns and Payments .....	11
2. Who Are Employers .....	3	17. Semiweekly Payments .....	11
3. North Carolina Withholding Identification Number .....	4	18. Paying Withholding Tax Electronically .....	11
4. Who Are Employees .....	4	19. Electronic Funds Transfer (EFT) .....	11
5. Treatment of Residents and Nonresidents .....	4	20. Adjustments .....	11
6. Withholding from Pensions, Annuities, Deferred Compensation .....	4	21. Payment of Tax .....	12
7. Withholding from Nonresidents for Personal Services Performed in North Carolina .....	6	22. Wage and Tax Statements .....	12
8. Withholding on Contractors Identified by an ITIN .....	7	23. Annual Withholding Reconciliation .....	12
9. Payee's Identification Number .....	8	24. Reporting 1099 Information .....	12
10. Withholding from Wages .....	8	25. Reporting on CD-Rom or Computer Printout .....	13
11. Payments Exempt From Withholding .....	8	26. Records to be Kept .....	13
12. Payroll Period .....	9	27. Methods of Computing North Carolina Income Tax Withholding .....	13
13. Supplemental Wages .....	9	28. Wage Bracket Tables .....	17
14. Employee's Withholding Allowance Certificates, Form NC-4, Form NC-4EZ, or Form NC-4 NRA .....	10		
15. Quarterly Returns and Payments .....	11	* <b>Form NC-BR</b> , Application For Withholding Identification Number	
		* <b>Form NC-4 EZ</b> , Employee's Withholding Allowance Certificate	
		* <b>Form NC-4</b> , Employee's Withholding Allowance Certificate	
		* <b>Form NC-4 NRA</b> , Nonresident Alien Employee's Withholding Allowance Certificate	
		* <b>Form NC-4P</b> , Withholding Certificate for Pension and Annuity Payments	

# Instructions and Explanations

## 1. General Information

North Carolina law requires withholding of income tax from:

- (a) Salaries and wages of all North Carolina residents regardless of where earned,
- (b) Wages of nonresidents for services performed in North Carolina,
- (c) Non-wage compensation paid to nonresidents for certain personal services performed in North Carolina,
- (d) Pension payments paid to North Carolina residents if federal withholding is required on the payments,
- (e) Contractors identified by an Individual Taxpayer Identification Number (ITIN) if the contractor performs services in North Carolina for compensation other than wages, and
- (f) Winnings of \$600 or more paid by the North Carolina State Lottery Commission at the rate of 5.75 percent.

Each employee must complete a North Carolina Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or Form NC-4 NRA**. To determine the amount of tax to be withheld, select the table in this book which corresponds with the employee's filing status and your payroll period; i.e., weekly, biweekly, etc.; locate the gross wages in the left-hand column and then follow across to the column which corresponds to the number of withholding allowances claimed by the employee. The tax withheld can also be computed by using the Percentage Method or Annualized Wages Method. **Important:** Always use single filing status for Nonresident Aliens.

When you determine that you will begin paying wages, non-wage compensation, or pension payments subject to North Carolina income tax withholding, you must file **Form NC-BR** (Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax) with the Department of Revenue to obtain a North Carolina withholding identification number. See section 3 for applying for a North Carolina withholding identification number.

The tax must be withheld from each payment of wages, and the amount is considered to be held in trust until it is paid to the Department. North Carolina does not use a depository system for income tax withheld. A report of the tax withheld must be filed and the tax paid by the required due date. You are required to report and pay the tax withheld on a quarterly, monthly, or semiweekly basis. Your initial filing frequency is determined by your average monthly withholding as indicated on **Form NC-BR**. An employer required

to file a certain frequency (semiweekly, monthly, or quarterly) because of his average monthly withholding, must continue on that basis until the Department of Revenue authorizes a change to a new filing frequency. An employer who in a later tax year is required to deduct and withhold an average which would change the employer to a different filing frequency, should contact the Department to request a change in filing frequency. The employer must continue on the same filing frequency until written authorization to change is received from the Department of Revenue.

Use the preaddressed forms which will be mailed to you after you are registered. If the coupon booklet is misplaced, request a new one from the Department. If a blank form is used, show the name and North Carolina withholding identification number exactly as they appeared on previous reports.

If you go out of business or cease to pay wages permanently, complete the "**Out of Business Notification**" and include it with the final report. You can also let us know that you are out of business by calling **1-877-252-3052 (toll free)** and selecting Business Taxes. Follow the menu instructions under withholding tax to close your withholding account. Within 30 days of the last payment of wages, file the annual reconciliation (**Form NC-3**) with Departmental copies of the wage and tax statements. Provide copies of wage and tax statements to all employees.

At the end of each year, you must prepare W-2 and 1099 statements, furnish copies to the employees for use in filing their income tax returns and send copies to the Department of Revenue along with the annual reconciliation of income tax withheld.

The principal duties of employers are outlined in the calendar on page 2, and the requirements concerning withholding, reporting and paying North Carolina income tax are summarized in this booklet. North Carolina procedures and practices are similar to those of the federal government, with some differences which are explained in the following sections. **For additional information contact the North Carolina Department of Revenue, Taxpayer Assistance-Withholding Tax, P.O. Box 25000, Raleigh, North Carolina 27640-0001 or you may call 1-877-252-3052.**

## 2. Who are Employers?

An employer is any person or organization for whom an individual performs any service as an employee. The term includes federal, state, and local governmental

agencies as well as religious, charitable, educational, and other nonprofit organizations even though they may be exempt for other tax purposes. **Note:** Compliance with any of the provisions of North Carolina withholding by a nonresident employer will not be deemed to be evidence that the nonresident is doing business in this State.

### 3. Withholding Identification Number

Each new employer required to withhold North Carolina income tax must complete and file **Form NC-BR** with the Department of Revenue. (**Note:** This form may also be used to apply for a sales and use tax number and is included in the back of this booklet.) The Department will assign a withholding identification number which should be recorded in a permanent place and used on all reports and correspondence concerning withholding. Do not use the number of another employer from whom you acquired a business or your federal identification number. You should receive your new State identification number within four weeks of filing **Form NC-BR**.

Each employer corporation is required to apply for a withholding identification number, and each must maintain separate records. Changing a proprietorship or partnership to a corporation requires a new withholding identification number and reconciliation of the old account. A new identification number generally is not required merely to change a trade name or to show partial changes of ownership in a partnership, such as adding or removing the name of one partner. Report the details and date of such changes to the Department of Revenue by letter.

Each employer should have only one withholding identification number. Even though you have several operations, you may file a single report for your total payroll. If, however, you operate distinct businesses and maintain completely separate payrolls, you may register each. If you register each business, you must file separate reports for each business, including separate annual reconciliations at the end of the year.

### 4. Who are Employees?

See **Federal Publication 15, Circular E, Employer's Tax Guide**, for a definition of employee.

### 5. Treatment of Residents and Nonresidents

**(a) Resident employees.** An employee who is a resident of this State is subject to North Carolina withholding on all of his wages, whether he works within or outside the State; except that, to prevent double withholding and to anticipate any allowable tax credit, North Carolina withholding is not required

from wages paid to a resident for services performed in another state if that state requires the employer to withhold. Withholding does not relieve the employee of the obligation to file a North Carolina individual income tax return and pay any balance due after tax credit.

**(b) Nonresident employees.** A nonresident employee is subject to North Carolina withholding on any part of his wages paid for performing services in this State. Any relief from double withholding must be granted by the employee's state of residence. See section 7 for information on withholding from nonresidents who receive non-wage compensation for personal services performed in North Carolina.

**(c) Employers operating in interstate commerce.** The Amtrak Reauthorization and Improvement Act of 1990 provides that no part of the compensation paid to an employee of an interstate railroad subject to the jurisdiction of the Surface Transportation Board (STB) may be subject to income tax in any state except the state of the employee's residence when such employee performs regular assigned duties in more than one state. The Act also precludes the taxation of compensation paid by an interstate motor carrier subject to the jurisdiction of the STB or to an employee of a private motor carrier performing services in two or more states except by the state of the employee's residence. Therefore, the compensation received by such nonresident employees for services performed in this State is not subject to North Carolina income tax. A nonresident airline employee assigned to flight duty is subject to North Carolina income tax and the withholding of income tax only if more than 50 percent of his total flight time during the year is in North Carolina.

### 6. Withholding from Pensions, Annuities, and Deferred Compensation

**Definitions.** Unless otherwise specified below, the definitions, provisions, and requirements of section 3405 of the Internal Revenue Code with respect to federal withholding on pensions are applicable to State withholding on pensions.

Pension payer – A payer or a plan administrator with respect to a pension payment under section 3405 of the Code.

Pension payment – A periodic payment or a nonperiodic distribution, as those terms are defined in section 3405 of the Code.

**Withholding Required.** A pension payer required to withhold federal tax under section 3405 of the Code on a pension payment to a North Carolina resident must also withhold State income tax from the pension payment. If a payee has provided a North Carolina

address to a pension payer, the payee is presumed to be a North Carolina resident and the payer is required to withhold State tax unless the payee elects no withholding. A pension payer that either fails to withhold or to remit tax that is withheld is liable for the tax.

A pension payer must treat a pension payment paid to an individual as if it were an employer's payment of wages to an employee. If the pension payer has more than one arrangement under which distributions may be made to an individual, each arrangement must be treated separately.

**Amount to Withhold.** In the case of a **periodic payment**, as defined in Code section 3405(e)(2), the payer must withhold as if the recipient were a single person with one allowance unless the recipient provides an allowance certificate (**Form NC-4P**) reflecting a different filing status or number of allowances. Form NC-4P, Withholding Certificate for Pension or Annuity Payments, is used by a recipient of pension payments who is a North Carolina resident to report the correct filing status, number of allowances, and any additional amount the recipient wants withheld from the pension payment. It may also be used to elect not to have State income tax withheld. In lieu of Form NC-4P, payers may use a substitute form if it contains all the provisions included on Form NC-4P.

For a **nonperiodic distribution**, as defined in Code section 3405(e)(3), four percent (4%) of the distribution must be withheld. A nonperiodic distribution includes an eligible rollover distribution as defined in Code section 3405(c)(3). State law differs from federal law with respect to eligible rollover distributions. Federal law imposes a higher rate of withholding on eligible rollover distributions than on other nonperiodic distributions. State law imposes the same rate of withholding on all nonperiodic distributions.

**Election Not to Have Income Tax Withheld.** A recipient may elect not to have income tax withheld from a pension payment unless the pension payment is an eligible rollover distribution. A recipient of a pension payment that is an eligible rollover distribution does not have the option of electing not to have State tax withheld from the distribution.

Except for eligible rollovers, a recipient of a pension payment who has federal income tax withheld can elect not to have State income tax withheld. Conversely, a recipient who has State income tax withheld can elect not to have federal income tax withheld.

An election not to have tax withheld from a pension payment remains in effect until revoked by the recipient. An election not to have tax withheld is void if the recipient does not furnish the recipient's tax identification number to the payer or furnishes an incorrect identification

number. In such cases, the payer will withhold on periodic payments as if the recipient is single claiming zero allowances and on nonperiodic distributions at the rate of 4 percent.

A nonresident with a North Carolina address should also use Form NC-4P to elect not to have State income tax withheld. Completing Form NC-4P and electing not to have State tax withheld does not necessarily mean that the recipient is a resident of North Carolina.

**Exceptions to Withholding.** Tax is not required to be withheld from the following pension payments:

- (1) A pension payment that is wages.
- (2) Any portion of a pension payment that meets both of the following conditions:
  - a. It is not a distribution or payment from an individual retirement plan as defined in section 7701 of the Code.
  - b. The pension payer reasonably believes it is not taxable to the recipient.
- (3) A distribution described in section 404(k)(2) of the Code, relating to dividends on corporate securities.
- (4) A pension payment that consists only of securities of the recipient's employer corporation plus cash not in excess of \$200 in lieu of securities of the employer corporation.
- (5) Distributions of retirement benefits received from North Carolina State and local government retirement systems and federal retirement systems identified as qualifying retirement systems under the terms of the **Bailey/Emory/Patton** settlement that are paid to retirees who were vested in the retirement systems as of August 12, 1989.

**Notification Procedures for Pension Payers.** A pension payer is required to provide each recipient with notice of the right not to have State withholding apply and of the right to revoke the election. The notice requirements for North Carolina purposes are the same as the federal notice requirements, which are provided in section 3405(e)(10) of the Code. Section D of Federal Regulation 35.3405-1 contains sample notices that may be modified for State purposes to satisfy the notice and election requirements for periodic payments and nonperiodic distributions.

Instead of notification that tax will be withheld unless the recipient chooses not to have tax withheld, pension payers may notify recipients whose annual payments are less than \$7,500 that no State tax will be withheld unless the recipient chooses to have State withholding apply. Such notice may be provided when making the first payment.

**Reporting and Paying the Withheld Tax.** A pension payer required to withhold State tax from a pension payment but not already registered with the

Department of Revenue for wage withholding must register by completing **Form NC-BR**. The completed form should be mailed to the N.C. Department of Revenue, Business Registration Unit, P.O. Box 25000, Raleigh, North Carolina 27640-0100. The payer will be assigned an account identification number and will receive forms for paying the State tax withheld. The payer will initially be classified as a quarterly filer. The filing frequency may change after the first year depending on the amount of tax withheld.

A payer that withholds tax from pensions and also withholds tax from wages must report the withholding from pensions with the wage withholding unless the payer chooses to report the withholding from pensions separately. For those payers that do not choose to report the two types of withholding separately, the payment of tax withheld from pensions is due at the time the withholding from wages is due and the payer will be subject to penalties and interest on both types of withholding based on that due date. Payers that also withhold from wages but choose to report the withholding from pensions separately must file **Form NC-BR** to receive a separate account identification number. They will receive separate forms for paying the tax withheld from pensions.

A payer that initially chooses to report withholding from pensions separately may, at any time, begin reporting the two types of withholding together. If combined reporting is preferred, a payer should report the combined withholding under the account number for reporting wages. The payer should complete the Out of Business Notification for the separate pension withholding account and file it with the Department. The separate withholding account will be closed. A payer that initially reports the two types of withholding at the same time may choose to begin reporting the withholding on pensions separately by notifying the Business Registration Unit. The payer must continue to report the two types of withholding together until the payer receives the separate account identification number and remittance forms from the Department. In either case, the payer must file separate annual reconciliations beginning with the year in which the choice is changed.

**Annual Statements.** Payers must report pension income and State tax withheld on **Federal Form 1099-R**, Distributions From Pensions, Annuities, Retirement or Profit-sharing Plans, IRAs, Insurance Contracts, etc. Form 1099-R must be given to the recipient on or before January 31 following the calendar year in which the pension payments were made. The payer must file an annual withholding reconciliation (**Form NC-3**) with the Department of Revenue that reconciles the amounts withheld from each recipient. Payers choosing to report pension withholding with wage withholding must file

one annual reconciliation report that includes the two types of withholding. Payers subject to both wage withholding and pension withholding that report the two types of withholding separately must file separate annual reconciliations for each type of withholding. The annual reconciliation for withholding from pensions is due on or before February 28.

## 7. Withholding from Nonresidents for Personal Services Performed in North Carolina

The following definitions are applicable with respect to withholding from non-wage compensation paid to nonresidents for personal services performed in North Carolina:

**(a) Compensation.** Consideration a payer pays a nonresident individual or nonresident entity for personal services performed in North Carolina.

**(b) Nonresident Contractor.** A nonresident individual who performs, or a nonresident entity that provides for the performance, in North Carolina for compensation other than wages any personal services in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program.

**(c) Nonresident entity.** Any of the following:

- (1) A foreign limited liability company that has not obtained a certificate of authority from the Secretary of State pursuant to Article 7 of Chapter 57C of the General Statutes.
- (2) A foreign limited partnership or a general partnership formed under the laws of any jurisdiction other than North Carolina, unless the partnership maintains a permanent place of business in North Carolina.
- (3) A foreign corporation that has not obtained a certificate of authority from the Secretary of State pursuant to Article 15 of Chapter 55 of the General Statutes.

**(d) Payer.** A person who, in the course of a trade or business, pays a nonresident individual or a nonresident entity compensation for personal services performed in North Carolina.

**(e) Personal services income.** Non-wage compensation.

**(f) Withholding agent.** An employer or a payer.

**Withholding requirement.** If, in the course of your trade or business, you pay compensation of more than \$1,500 during the calendar year to a nonresident

contractor for personal services performed in North Carolina, you must withhold North Carolina income tax at the rate of 4 percent from the compensation.

The tax must be withheld from any nonresident individual and from any nonresident entity (C or S corporation, partnership, or limited liability company) receiving personal services income in connection with a performance, an entertainment or athletic event, a speech or the creation of a film, radio, or television program. Tax is not required to be withheld from a corporation or limited liability company that has obtained a certificate of authority from the Secretary of State or from a partnership that has a permanent place of business in North Carolina.

No tax is required to be withheld from an entity that is exempt from North Carolina corporate income tax under G.S. 105-130.11. This includes any organization that is exempt from federal income tax under the Internal Revenue Code. The entity must provide documentation of its tax exemption to the payer, such as a copy of the organization's federal determination letter of tax exemption or a copy of a letter of tax exemption from the Department of Revenue.

Tax is not required to be withheld from personal services income paid to an individual who is an ordained or licensed member of the clergy or who is a resident of North Carolina. The payer must obtain from any individual from whom the payer does not withhold because the individual is a resident of this State the individual's address and social security number and retain this information in its records.

Withholding is only required if the contractor is paid more than \$1,500 during the calendar year. No tax is required to be withheld if a payment is \$1,500 or less and, at the time the payment is made, the payer does not believe that the total compensation to be paid to the personal services provider during the year will exceed \$1,500. If additional compensation paid later in the year causes total compensation for the year to exceed \$1,500, the payer is not required to withhold tax from the additional compensation to make up for the compensation from which no tax was withheld. If the payer expects to pay a contractor more than \$1,500 during the year, the payer should withhold from each payment even if the first payment does not exceed \$1,500.

**How and when to pay the tax withheld.** If you pay personal services income to a nonresident contractor and you do not already have a withholding account identification number, you must complete **Form NC-BR**.

If you withhold from both personal services income and wages, you must report the withholding from

personal services income with the wage withholding. You must report and pay the tax withheld from nonresident personal services income on a quarterly, monthly, or semiweekly basis depending on the average amount withheld during the month. (See numbers 15, 16 and 17 for determining the basis on which to file.) You may be subject to a change in filing frequency by including the withholding from personal services income with wage withholding.

**Form NC-1099PS and annual reconciliation requirement.** If you withhold tax from a nonresident contractor, you must give the contractor **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099PS if it reflects the amount of North Carolina income tax withheld. Form NC-1099PS must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the personal services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before February 28 following the year in which the compensation was paid. Payers who report only personal services withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from personal services income must file one annual reconciliation report that includes the two types of withholding statements.

**Amounts withheld in error.** If you withhold an amount in error and the amount is refunded to the contractor before the end of the calendar year and before you give the NC-1099PS to the contractor, do not report the refunded amount on the NC-1099PS or the annual reconciliation statement. If the amount withheld in error has already been paid to the Department, reduce your next withholding payment accordingly. Amounts are considered withheld in error if they are withheld from a person who is not a contractor, if it is withheld from a payment that is not compensation, or if it is in excess of the amount required to be withheld.

## 8. Withholding on Contractors Identified by an Individual Taxpayer Identification Number (ITIN)

The following definitions are applicable with respect to withholding on contractors identified by an ITIN:

**(a) Compensation.** Consideration a payer pays to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

**(b) ITIN contractor.** An ITIN holder who performs services in North Carolina for compensation other than wages.

**(c) ITIN holder.** A person whose taxpayer identification number is an Individual Taxpayer Identification Number (ITIN). An ITIN is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number.

**(d) Payer.** A person who, in the course of a trade or business, pays compensation to an ITIN holder who is a contractor and not an employee for services performed in North Carolina.

**Withholding requirement.** If, in the course of your trade or business, you pay compensation of more than \$1,500 during the calendar year to an ITIN contractor, you must withhold North Carolina income tax at the rate of 4 percent of the compensation paid to the contractor.

**How and when to pay the tax withheld.** If you pay compensation to an ITIN contractor and you do not already have a withholding account identification number, you must complete **Form NC-BR**. You must report and pay the tax withheld on a quarterly, monthly, or semiweekly basis depending on the average amount withheld during the month. (See numbers 15, 16, and 17 for determining the basis on which to file.) If you withhold from ITIN contractor compensation and wages, you must report the withholding from ITIN contractor compensation with the wage withholding.

**Form NC-1099-ITIN and annual reconciliation requirement.** If you withhold tax from an ITIN contractor, you must give the contractor **Form NC-1099-ITIN**, Compensation Paid to an ITIN Contractor, showing the amount of compensation paid and the amount of North Carolina income tax withheld during the calendar year. Federal Form 1099-MISC may be filed in lieu of Form NC-1099-ITIN if it reflects the amount of North Carolina income tax withheld. Form NC-1099-ITIN must be given to the contractor by January 31 following the calendar year in which the compensation was paid. If the services are completed before the end of the calendar year and the contractor requests the form, it is due within 45 days after the last payment of compensation to the contractor.

The Annual Withholding Reconciliation (**Form NC-3**) that reconciles the amount withheld from each contractor must be filed with the Department on or before February 28 following the year in which the compensation was paid. Payers who report only

ITIN compensation withholding must file the annual reconciliation report and include the withholding statements. Payers who are subject to both wage withholding and withholding from ITIN compensation must file one annual reconciliation report that includes the two types of withholding statements.

**Amounts withheld in error.** If you withhold an amount in error and the amount is refunded to the contractor before the end of the calendar year and before you give the NC-1099-ITIN to the contractor, do not report the refunded amount on the NC-1099-ITIN or the annual reconciliation statement. If the amount withheld in error has already been paid to the Department, reduce your next withholding payment accordingly. Amounts are considered withheld in error if they are withheld from a person who is not a contractor, if it is withheld from a payment that is not compensation, or if it is in excess of the amount required to be withheld.

## 9. Payee's Identification Number

An individual employee or nonresident contractor is identified by the individual's social security number. A contractor that is not an individual (corporation, partnership, limited liability company) is identified by its federal identification number. Show the payee's social security number, federal identification number and the name and address on Forms W-2 and NC-1099PS and use it in any correspondence pertaining to a particular employee or contractor. ITIN contractors are identified by their ITIN numbers. An ITIN number is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number. Show the payee's ITIN number on Form NC-1099-ITIN.

## 10. Withholding from Wages

The term wages generally has the same meaning as in Section 3401 of the Internal Revenue Code except that it does not include the amount an employer pays an employee for reimbursement of ordinary and necessary business expenses of the employee. North Carolina has no provision requiring backup withholding.

**Farm labor.** Farmers are required to withhold State income tax from wages paid to agricultural workers if they are required to withhold tax for federal purposes.

See **Federal Publication 15, Circular E, Employer's Tax Guide**, for additional information regarding taxable wages.

## 11. Payments Exempt from Withholding

Employers are required to withhold on wages to the same extent required for federal income tax purposes.



A recipient of any payments exempt from withholding is required to pay estimated income tax if the recipient's income meets the minimum requirements for filing.

If you and the individual wish to enter into a voluntary agreement to withhold North Carolina tax, you may report and pay the amount withheld to the Department, and the individual will receive credit on his income tax return provided you follow the rules which apply to withholding. Since the agreement is voluntary, credit cannot be claimed for any amount withheld unless it is properly paid to the Department of Revenue. The individual should complete a withholding allowance certificate, Form NC-4, NC-4 EZ, or NC-4 NRA and request that the agreed amount be withheld.

**Domestic employees.** Employers are not required to withhold State income tax from the wages of domestic employees; however, the employer and employee may enter into a voluntary agreement to withhold from the employee's wages. Employers may wish to contact the Employment Security Commission regarding any employment insurance liability.

**Military Spouses.** The Military Spouses Residency Relief Act of 2009 amended the Servicemembers Civil Relief Act ("SCRA") to provide that a spouse shall neither lose nor acquire domicile or residence in a state when the spouse is present in the state solely to be with the servicemember in compliance with the servicemember's military orders if the residence or domicile is the same for both the servicemember and spouse.

The Act prohibits North Carolina from taxing the income earned for services performed in North Carolina by a spouse of a servicemember stationed in North Carolina if (1) the servicemember is present in North Carolina solely in compliance with military orders; (2) the spouse is in North Carolina solely to be with the servicemember; and (3) the spouse is domiciled in the same state as the servicemember. If all three of the conditions are met, an employer is not required to withhold North Carolina tax from wages paid to such military spouses. The Act does not apply to military spouses who are domiciled in North Carolina. Withholding from wages paid to military spouses domiciled in North Carolina is still required.

**Seamen.** The Vessel Worker Tax Fairness Act, 46 U.S.C., 11108, prohibits withholding of state income tax from the wages of a seaman on a vessel engaged in foreign, coastwide, inter-coastal, interstate, or noncontiguous trade or an individual employed on a fishing vessel or any fish processing vessel. Vessels engaged in other activity do not come under the restrictions; however, any seaman who is employed in coastwide trade between ports in this State may have tax withheld if the withholding is pursuant to a voluntary

agreement between such seaman and his employer.

**Indian Reservation Income:** Employers are not required to withhold State income tax from wages earned or received by an enrolled member of a federally recognized Indian tribe if such income is derived from activities on a federally recognized Indian reservation while the member resided on the reservation. Intangible income having a situs on the reservation and retirement income associated with activities on the reservation are considered income derived from activities on the reservation.

## 12. Payroll Period

See **Federal Publication 15, Circular E, Employer's Tax Guide**, for information on payroll period.

## 13. Supplemental Wages

If you pay supplemental wages separately (or combine them with regular wages in a single payment and specify the amount of each), the income tax withholding method depends in part on whether you withhold income tax from your employee's regular wages. If you withhold income tax from an employee's regular wages, you can use one of these methods for the supplemental wages:

(a) Withhold a flat 5.75%, or

(b) Add the supplemental and regular wages for the most recent payroll period this year. Then figure the income tax as if the total were a single payment. Subtract the tax already withheld from the regular wages. Withhold the remaining tax from the supplemental wages. If you did not withhold income tax from the employee's regular wages, use method (b).

Vacation pay is subject to withholding as if it were a regular wage payment. If vacation pay is paid in addition to the regular wages, treat the vacation pay as supplemental wages. If vacation pay is for a time longer than your usual payroll period, spread it over the pay periods for which you pay it.

See **Federal Publication 15, Employer's Tax Guide**, for additional information on supplemental wages.

**Tips treated as supplemental wages.** Withhold the income tax on tips from wages or from funds the employee makes available. If an employee receives regular wages and reports tips, figure income tax as if the tips were supplemental wages. If you have not withheld income tax from the regular wages, add the tips to the regular wages and withhold income tax on the total. If you withheld income tax from the regular wages, you can withhold on the tips by method (a) or (b).

## 14. Employee's Withholding Allowance Certificate, Form NC-4, Form NC-4 EZ, and Form NC-4 NRA

Each new employee must complete and sign a North Carolina Employee's Withholding Allowance Certificate, **Form NC-4, Form NC-4 EZ, or Form NC-4 NRA**. If an employee does not give you a completed Form NC-4, Form NC-4 EZ, or Form NC-4 NRA, you must withhold tax as if the employee is single with zero withholding allowances. A certificate filed by a new employee is effective upon the first payment of wages thereafter and remains in effect until a new one is furnished unless the employee claimed total exemption from withholding during the prior year. **Important: A military spouse who claims exemption from withholding under the Military Spouses Residency Relief Act must submit a new Form NC-4 EZ each year. The military spouse must attach a copy of their spousal military identification card and a copy of the servicemember's most recent leave and earnings and statement.** The military spouse must also submit a new NC-4 EZ immediately upon determining that the spouse no longer meets the requirements for the exemption. State and federal definitions of dependent, single person, married, head of household and qualifying widow(er) are the same; however, the number of allowances to which an individual is entitled will differ. Federal Withholding Allowance Certificates are not acceptable.

You are not required to determine whether the total amount of allowances claimed is greater than the total amount to which the employee is entitled. However, you should immediately advise the Department if you believe that the amount of allowances claimed by an employee is greater than the amount to which such employee is entitled.

**Nonresident Alien Employee's Withholding Allowance Certificate, Form NC-4 NRA.** Because nonresident aliens are not allowed a standard deduction, nonresident alien employees must complete and sign a North Carolina Nonresident Alien Employee's Withholding Allowance Certificate, **Form NC-4 NRA**. You must withhold tax using the "Single" filing status regardless of the employee's actual marital status. If an employee does not give you a completed NC-4 NRA, you must withhold as single with zero allowances.

Wages that are exempt from U. S. income tax under an income tax treaty are generally exempt from withholding. Residents of Canada and Mexico who enter or leave the United States at frequent intervals are not subject to withholding on their wages if these persons either: (1) perform duties in transportation service between the United States and Canada or Mexico, or (2) perform duties connected to the construction, maintenance, or

operation of water-way, viaduct, dam, or bridge crossed by, or crossing, the boundary between the United States and Canada or the boundary between the United States and Mexico. Nonresident aliens who are bona fide residents of the U.S. Virgin Islands are not subject to withholding of tax on income earned while temporarily employed in the United States.

**Submission of certain withholding allowance certificates.** Although no longer required by the IRS, North Carolina requires an employer to submit copies of any certificates (Form NC-4, Form NC-4 EZ, or Form NC-4 NRA) on which the employee claims more than 10 withholding allowances or claims exemption from withholding and the employee's wages would normally exceed \$200 per week. Retain the original certificate in your files.

**When to submit.** An employer filing quarterly withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the quarterly report. An employer filing monthly withholding reports is required to submit copies of the certificates received during the quarter at the time for filing the monthly report for the third month of the calendar quarter. Copies may be submitted earlier and for shorter reporting periods.

Mail the certificate to: **North Carolina Department of Revenue, Tax Compliance-Withholding Tax, PO Box 25000, Raleigh, North Carolina 27640-0001.**

**Penalty.** If an employee provides a 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 the employee furnished reasonable information, the employee is subject to a penalty of 50 percent of the amount not properly withheld.

If an employee's withholding allowances should decrease, requiring more tax to be withheld, the employee is required to provide an amended certificate within 10 days after the change. If the allowance increases, requiring less tax to be withheld, the employee may provide an amended certificate any time after the change.

**Additional withholding allowances** may be claimed by taxpayers expecting to have allowable itemized deductions exceeding the standard deduction or allowable adjustments to income. One additional allowance may be claimed for each \$2,500 that the itemized deductions are expected to exceed the standard deduction and for each \$2,500 of adjustments reducing income. If an employee will be entitled to a tax credit, he may claim one additional allowance for each \$144.

**Additional withholding.** To increase withholding, an employee may claim fewer allowances or may enter into an agreement with his employer and request that an additional amount be withheld by entering the desired amount on line 2 of Form NC-4 or Form NC-4 EZ or Line 3 of Form NC-4 NRA.

## 15. Quarterly Returns and Payments

An employer who withholds an average of less than \$250 of North Carolina income tax per month must file a quarterly Withholding Return, **Form NC-5**, and pay the tax quarterly. The quarterly return and payment are due by the last day of the month following the end of the calendar quarter.

If you temporarily cease to pay wages after you are registered, you should file a return for each quarter even though you have no withholding or wages to report. Do not report more than one calendar quarter on one return.

## 16. Monthly Returns and Payments

An employer who withholds an average of at least \$250 but less than \$2,000 of North Carolina income tax per month must file a monthly Withholding Return, **Form NC-5**, and pay the tax monthly. All monthly returns and payments are due by the 15th day of the month following the month in which the tax was withheld; except the return and payment for the month of December are due by January 31.

## 17. Semiweekly Payments

An employer who withholds an average of \$2,000 or more of North Carolina income tax per month must pay the tax withheld at the same times it is required to pay the tax withheld on the same wages for federal income tax purposes.

Each time you are required to deposit federal employment taxes (income tax withheld and FICA), you must remit the North Carolina income tax withheld on those same wages. **Exception:** For federal tax purposes, if an employer withholds \$100,000 or more, the federal deposit is required on the next banking day. North Carolina law did not adopt that provision of federal law, and the State income tax withholding is due on or before the normal federal semiweekly due date for those wages. You must mail or deliver payment of the North Carolina income tax withheld by the due date. Payments are submitted with **Form NC-5P**, Withholding Payment Voucher.

**Form NC-5Q**, North Carolina Quarterly Income Tax Withholding Return, reconciles the tax paid for the quarter with the tax withheld for the quarter. Form NC-5Q must be filed each quarter on or before the last

day of the month following the close of the quarter. Due dates for Form NC-5Q are the same as for your federal quarterly return (Federal Form 941). You have 10 additional days to file Form NC-5Q if you made all your required payments during the quarter and no additional tax is due. Detailed instructions are included in the forms packet which is mailed each quarter.

## 18. Paying Withholding Tax Electronically

You can file your North Carolina withholding return and pay the tax online. The Department of Revenue's **E-File system** offers the convenience of paying the tax 24 hours a day, 7 days a week. Payments can be made online by bank draft, MasterCard, or Visa. There is no fee for bank drafts, but there is a convenience fee for using MasterCard or Visa. The fee is \$2.00 for every \$100.00 increment of tax payment. Visit the Department's website at [www.dorncc.com](http://www.dorncc.com) and click on **E-Services** to file and pay online.

## 19. Electronic Funds Transfer (EFT)

If you remit an average of at least \$20,000 each month in North Carolina withholding taxes, you are required to pay by electronic funds transfer (EFT). The Department will notify you if you are required to make payments by electronic funds transfer. You will not receive payment vouchers if you pay electronically. However, you must continue to file **Form NC-5Q**, North Carolina Quarterly Income Tax Return, and **Form NC-3**, Annual Withholding Reconciliation. If you are not required to pay electronically but you are interested in doing so, please contact the EFT Section (toll-free) at 1-877-308-9103. Local callers dial (919) 814-1501.

## 20. Adjustments

You are liable to report and pay the correct amount of tax to the Department even if, through error, you deduct less than the correct amount from a wage payment. If you discover such an error, report and pay the correct amount of tax to the Department and recover the amount due you from the employee by deducting it from later payments to the employee or adjusting in any other way agreeable to both of you.

If you deduct more than the correct amount of tax from any wage payment, you must report and pay to the Department the actual amount withheld unless you repay the over-deducted amount to the employee or otherwise make applicable administrative adjustments and maintain records to show that you have done so.

If you have reported an incorrect amount of tax, see the instructions for amending or correcting the report in the coupon payment books.

## 21. Payment of Tax

North Carolina does not use a depository system for income tax withheld. The amount you withhold is deemed by law to be held in trust by you for the State of North Carolina.

**Penalties.** The penalty for failure to timely file a withholding return is 5% of the tax due per month (maximum 25%). A penalty of 10 percent is required for failure to withhold or pay the tax when due. Interest is due from the time the tax was due until paid. Criminal penalties are provided for willful failure or refusal to withhold, file a return, or pay tax when due.

**Relief for semiweekly filers.** If a payment falls under the shortfall provisions of Federal Regulation 31.6302-1, you are not subject to interest or penalty on the additional tax due.

**Personal liability.** An employer who fails to withhold or pay the amount required to be withheld is personally and individually liable for such amounts, and the Department is required to assess the tax and penalty against the employer. If an employer has failed to collect or pay over income tax withheld or required to have been withheld, the tax not deducted or paid may be assessed against the responsible corporate officers or other such responsible officer whenever such taxes cannot be immediately collected from the employer. The liability includes the tax not deducted or paid previously assessed against the employer. More than one person may be liable as a person responsible for the payment of withholding taxes; however, the amount of the income tax withheld or required to have been withheld will be collected only once, whether from the employer or one or more responsible officers. The term "responsible officers" includes the president and the treasurer of a corporation, the manager of a limited liability company, and any officer of a corporation or member of a limited liability company who has a duty to deduct, account for, or pay over income tax withheld. It is not necessary that the failure to collect and pay the withholding amounts was willful; it is only necessary that the responsible officer failed to pay the tax withheld or required to have been withheld to the Secretary of Revenue.

**Jeopardy reporting and payment.** Whenever the Department deems the collection of tax to be in jeopardy, an employer may be required to report and pay the tax withheld at any time after payment of the wages.

## 22. Wage and Tax Statements

At the end of each calendar year, prepare a North Carolina wage and tax statement for each employee. Report the total wages, tips and other compensation you paid to the employee during the calendar year to the same extent reported for federal tax purposes.

**Residents and Nonresidents.** For residents of North Carolina, report all wages regardless of where earned and report the North Carolina tax withheld. For nonresidents, report the wages earned in this State and the North Carolina tax withheld. If you show the total wages for the year and the total state tax withheld, provide a breakdown showing the wages paid and tax withheld for each state.

By January 31, give each employee a copy of the wage and tax statement for the preceding calendar year. If an employee ceases employment you may give copies any time after employment ends. If the employee requests Form W-2, you should provide completed copies within 30 days of the request or the final wage payment, whichever is later.

If it is necessary to change a wage and tax statement after it has been given to the employee, issue a corrected statement clearly marked "Corrected by Employer". If a statement is lost, give the employee a substitute marked "Reissued by Employer".

Criminal and civil penalties are provided for willful failure to furnish the required statements or for willfully furnishing a false or fraudulent statement.

## 23. Annual Withholding Reconciliation

On or before February 28, file the Annual Withholding Reconciliation and the Department's copy of each **Form W-2, Form W-2G, Form NC-1099 PS, Form NC-1099-ITIN, Federal Form 1099-MISC, and Federal Form 1099R** for the preceding calendar year. See Section 25 for reporting withholding information on CD-ROM or Computer printout requirements. If you terminate your business or permanently cease paying wages during the calendar year, the reconciliation along with the applicable statements must be filed within 30 days of the last payment of wages or non-wage compensation. If your payroll consists of a number of separate units and you issue the statements by units, assemble the copies accordingly with a separate list for each unit and include a summary list reconciling the total tax withheld and the number of statements.

If the forms require several packages, label and number each package. Place the reconciliation and summary list in package number one and show the number of packages on the reconciliation or summary list.

You may amend a previously filed annual reconciliation (**Form NC-3**) by filing **Form NC-3X**, Amended Annual Withholding Reconciliation.

## 24. Reporting 1099 Information

North Carolina law requires that a payer provide a nonresident contractor or ITIN contractor a statement

showing the total compensation paid and the amount withheld during the calendar year. The payer must give **Form NC-1099PS**, Personal Services Income Paid To A Nonresident, or **Form NC-1099-ITIN**, Compensation Paid to an ITIN Contractor, to the contractor on or before January 31 following the calendar year in which the compensation was paid, or if the contractor requests the statement before then, within 45 days after the last payment of compensation to the contractor. **Federal Form 1099-MISC** may be filed in lieu of **Form NC-1099PS** or **Form NC-1099-ITIN** provided it shows the North Carolina income tax withheld. Also give each recipient of pension payments a copy of **Federal Form 1099R** by January 31.

**Form NC-1099NRS**, Report of Sale of Real Property by Nonresidents, is required to be filed by any person buying real property located in North Carolina from a nonresident. The form must be filed within 15 days of the closing date of the sale.

Forms NC-1099PS, NC-1099-ITIN, NC-1099NRS, and any federal report of Form 1099-MISC or 1099-R must be filed with North Carolina; however, other reports of 1099 information (interest, rents, premiums, dividends, etc.) are not required to be reported to North Carolina unless the payments have not been reported to the Internal Revenue Service.

## 25. Reporting Withholding Information on CD-ROM or Computer Printout

If you have **fewer than 250 individuals** for whom information must be reported, you may provide a computer printout of the information in lieu of providing each W-2 or 1099 statement provided you can produce the information in the manner required by **Form NC-57, Filing a Computer Printout of North Carolina Withholding Information**.

If you provide **W-2 information for 250 or more individuals**, you must send the information on CD-ROM according to the requirements of **Form DP-43, NC CD-ROM Media Specifications for W-2 Reporting**. If you provide **1099 information for 250 or more individuals**, you must send the information according to the requirements of **Form DP-40, NC CD-Rom Specifications for 1099 Reporting**. Payers who report withholding information on fewer than 250 individuals may also report on CD-ROM according to the requirements in Forms DP-40 and DP-43. Forms DP-40,

DP-43, and NC-57 are available on the Department's website at **www.dornc.com**. You may also obtain the forms by calling the Department at **1-877-252-3052 (toll free)**. Withholding information submitted on CD-ROM should be labeled with the following information: company name, State withholding ID number, tax year, and an indicator that the CD contains withholding information. **CD-ROM media should be mailed to the Department of Revenue, Withholding Tax Support Section, P. O. Box 25000, Raleigh, North Carolina 27640-0001**.

## 26. Records to be Kept

You should retain the names, addresses, and social security numbers or ITIN numbers of employees or payees receiving payments; their withholding allowance certificates; the amounts and dates of wages and other payments and records of the amounts withheld; copies or records of all reports or returns filed; and records of all payments made to the Department. Retain these records for at least three years after the last filing of all required reports for a calendar year or the last payment of any amount due for the calendar year, whichever is later.

## 27. Methods of Computing North Carolina Income Tax Withholding

There are three primary methods for computing the amount to withhold from wages. The **wage bracket tables** are on pages 18 through 44. The formula tables for the **Percentage Method** and the **Annualized Wages Method** are on pages 14 through 17. These methods are suitable for computer processing. In addition, an employer may use any other method or formula to determine the amount of tax required to be withheld if the amount determined is substantially the same as that obtained by using the wage bracket tables.

There is a difference in the tax calculated using the percentage method and the tax determined from the withholding tables. The tax tables calculate withholding tax based on an income range. The applicable standard deduction allowance is factored into the tables. The percentage method calculates withholding tax based on a specific dollar amount. Taxable income is derived by reducing gross wages by the appropriate deductions. For this reason, tax amounts derived from one method will differ slightly from those derived from the other.

**Percentage Method - Formula Tables for Percentage Method Withholding Computations**  
 (Round off the final result of calculations to the nearest whole dollar.)

**Weekly Payroll Period**

*Single Person, Married Person, or Qualifying Widow(er)*

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of standard deduction           \$144.23           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net weekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0575 \_\_\_\_\_

**Weekly Payroll Period**

*Head of Household*

1. Enter weekly wages \_\_\_\_\_
2. Weekly portion of standard deduction           \$230.77           \_\_\_\_\_
3. Multiply the number of allowances by \$48.08 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net weekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0575 \_\_\_\_\_

**Biweekly Payroll Period**

*Single Person, Married Person, or Qualifying Widow(er)*

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of standard deduction           \$288.46           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net biweekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0575 \_\_\_\_\_

**Biweekly Payroll Period**

*Head of Household*

1. Enter biweekly wages \_\_\_\_\_
2. Biweekly portion of standard deduction           \$461.54           \_\_\_\_\_
3. Multiply the number of allowances by \$96.15 \_\_\_\_\_
4. Add lines 2 and 3 \_\_\_\_\_
5. Net biweekly wages. Subtract line 4 from line 1 \_\_\_\_\_
6. Tax to be withheld. Multiply line 5 by .0575 \_\_\_\_\_

**Percentage Method - Formula Tables for Percentage Method Withholding Computations**  
 (Round off the final result of calculations to the nearest whole dollar.)

<b>Semimonthly Payroll Period</b>		
<i>Single Person, Married Person, or Qualifying Widow(er)</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$312.50	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add lines 2 and 3		_____
5. Net semimonthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0575		_____

<b>Semimonthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter semimonthly wages		_____
2. Semimonthly portion of standard deduction	\$500.00	_____
3. Multiply the number of allowances by \$104.17		_____
4. Add lines 2 and 3		_____
5. Net semimonthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0575		_____

<b>Monthly Payroll Period</b>		
<i>Single Person, Married Person, or Qualifying Widow(er)</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$625.00	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add lines 2 and 3		_____
5. Net monthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0575		_____

<b>Monthly Payroll Period</b>		
<i>Head of Household</i>		
1. Enter monthly wages		_____
2. Monthly portion of standard deduction	\$1,000.00	_____
3. Multiply the number of allowances by \$208.33		_____
4. Add lines 2 and 3		_____
5. Net monthly wages. Subtract line 4 from line 1		_____
6. Tax to be withheld. Multiply line 5 by .0575		_____

**Example:**

An unmarried employee is paid \$450.00 weekly. This employee has in effect a Form NC-4 or Form NC-4EZ claiming single with two withholding allowances. Using the percentage method, figure the income tax to withhold as follows:

1. Enter weekly wages		\$450.00
2. Weekly portion of standard deduction	\$144.23	
3. Multiply the number of allowances by \$48.08	\$96.16	
4. Add lines 2 and 3		\$240.39
5. Net weekly wages. Subtract line 4 from line 1		\$209.61
6. Tax to be withheld each payroll period. Multiply line 5 by .0575		\$12.05

**Annualized Method - Formula Tables for Annualized Method Withholding Computations**  
(Round off the final result of calculations to the nearest whole dollar.)

<b>Payroll Period</b>		
<i>Single Person, Married Person, or Qualifying Widow(er)</i>		
1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply line 1 by line 2		_____
4. Standard deduction	\$7,500.00	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add lines 4 and 5		_____
7. Net annualized wages. Subtract line 6 from line 3		_____
8. Annualized tax. Multiply line 7 by .0575		_____
9. Enter the number of payroll periods from line 2		_____
10. Tax to be withheld each payroll period. Divide line 8 by line 9		_____

<b>Payroll Period</b>		
<i>Head of Household</i>		
1. Enter wages for current payroll period	_____	
2. Enter number of payroll periods	_____	
3. Annualized wages. Multiply line 1 by line 2		_____
4. Standard deduction	\$12,000.00	
5. Multiply the number of allowances by \$2,500.00	_____	
6. Add lines 4 and 5		_____
7. Net annualized wages. Subtract line 6 from line 3		_____
8. Annualized tax. Multiply line 7 by .0575		_____
9. Enter the number of payroll periods from line 2		_____
10. Tax to be withheld each payroll period. Divide line 8 by line 9		_____



**Example:**

An unmarried employee is paid \$450.00 weekly. This employee has in effect a Form NC-4 or Form NC-4 EZ claiming single with two withholding allowances. Using the annualized wages method, figure the income tax to withhold as follows:

1. Enter wages for current payroll period		\$450.00
2. Enter number of payroll periods		<u>52</u>
3. Annualized wages. Multiply line 1 by line 2		<u>\$23,400.00</u>
4. Standard deduction	<u>\$7,500.00</u>	
5. Multiply the number of allowances by \$2,500.00	<u>\$5,000.00</u>	
6. Add lines 4 and 5		<u>\$12,500.00</u>
7. Net annualized wages. Subtract line 6 from line 3		<u>\$10,900.00</u>
8. Annualized tax. Multiply line 7 by .0575		<u>\$626.75</u>
9. Enter the number of payroll periods from line 2		<u>52</u>
10. Tax to be withheld each payroll period. Divide line 8 by line 9		<u>\$12.05</u>

**28. Wage Bracket Tables**

The wage bracket tables begin on the next page. Using this method of withholding, select the table which corresponds with the employee's filing status (married, single, head of household) as shown on the NC-4 or NC-4 EZ and your payroll period (weekly, biweekly, semimonthly, monthly). Locate the gross wages in the left hand column and follow across to the column which corresponds to the number of withholding allowances claimed by the employee.

The wage bracket tables are for up to 10 allowances. If an employee claims more than 10 allowances on the NC-4 or NC-4 EZ:

- (a) Multiply the number of withholding allowances over 10 by the allowance value for the payroll period. Use the amounts for one allowance in the Withholding Allowance Chart.
- (b) Subtract the result from the employee's wages.
- (c) On this amount, find and withhold the tax in the column for 10 allowances.

**Withholding Allowance Chart**

Payroll Period	Amount for one Allowance
<b>Weekly</b>	\$48.08
<b>Biweekly</b>	\$96.15
<b>Semimonthly</b>	\$104.17
<b>Monthly</b>	\$208.33

**Single Person, Married Person, or Qualifying Widow(er) - Weekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -											
		0	1	2	3	4	5	6	7	8	9	10	
0	145	0	0	0	0	0	0	0	0	0	0	0	0
145	160	0	0	0	0	0	0	0	0	0	0	0	0
160	175	1	0	0	0	0	0	0	0	0	0	0	0
175	190	2	0	0	0	0	0	0	0	0	0	0	0
190	205	3	0	0	0	0	0	0	0	0	0	0	0
205	220	4	1	0	0	0	0	0	0	0	0	0	0
220	235	5	2	0	0	0	0	0	0	0	0	0	0
235	250	6	3	0	0	0	0	0	0	0	0	0	0
250	265	7	4	1	0	0	0	0	0	0	0	0	0
265	280	7	5	2	0	0	0	0	0	0	0	0	0
280	295	8	5	3	0	0	0	0	0	0	0	0	0
295	310	9	6	4	1	0	0	0	0	0	0	0	0
310	325	10	7	4	2	0	0	0	0	0	0	0	0
325	340	11	8	5	3	0	0	0	0	0	0	0	0
340	355	12	9	6	3	1	0	0	0	0	0	0	0
355	370	13	10	7	4	1	0	0	0	0	0	0	0
370	385	13	11	8	5	2	0	0	0	0	0	0	0
385	400	14	12	9	6	3	0	0	0	0	0	0	0
400	415	15	12	10	7	4	1	0	0	0	0	0	0
415	430	16	13	10	8	5	2	0	0	0	0	0	0
430	445	17	14	11	9	6	3	0	0	0	0	0	0
445	460	18	15	12	9	7	4	1	0	0	0	0	0
460	475	19	16	13	10	8	5	2	0	0	0	0	0
475	490	19	17	14	11	8	6	3	0	0	0	0	0
490	505	20	18	15	12	9	6	4	1	0	0	0	0
505	520	21	18	16	13	10	7	5	2	0	0	0	0
520	535	22	19	17	14	11	8	5	3	0	0	0	0
535	550	23	20	17	15	12	9	6	4	1	0	0	0
550	565	24	21	18	15	13	10	7	4	2	0	0	0
565	580	25	22	19	16	14	11	8	5	3	0	0	0
580	595	25	23	20	17	14	12	9	6	3	1	0	0
595	610	26	24	21	18	15	13	10	7	4	1	0	0
610	625	27	24	22	19	16	13	11	8	5	2	0	0
625	640	28	25	23	20	17	14	11	9	6	3	0	0
640	655	29	26	23	21	18	15	12	10	7	4	1	1
655	670	30	27	24	22	19	16	13	10	8	5	2	2
670	685	31	28	25	22	20	17	14	11	9	6	3	3
685	700	32	29	26	23	20	18	15	12	9	7	4	4
700	715	32	30	27	24	21	19	16	13	10	8	5	5
715	730	33	30	28	25	22	19	17	14	11	8	6	6
730	750	34	31	29	26	23	20	18	15	12	9	7	7
750	770	35	33	30	27	24	22	19	16	13	11	8	8
770	790	37	34	31	28	25	23	20	17	14	12	9	9
790	810	38	35	32	29	27	24	21	18	16	13	10	10
810	830	39	36	33	31	28	25	22	20	17	14	11	11
830	850	40	37	34	32	29	26	23	21	18	15	12	12
850	870	41	38	36	33	30	27	25	22	19	16	14	14
870	890	42	40	37	34	31	28	26	23	20	17	15	15
890	910	43	41	38	35	32	30	27	24	21	19	16	16
910	930	45	42	39	36	34	31	28	25	22	20	17	17
930	950	46	43	40	37	35	32	29	26	24	21	18	18
950	970	47	44	41	39	36	33	30	28	25	22	19	19
970	990	48	45	43	40	37	34	31	29	26	23	20	20
990	1010	49	46	44	41	38	35	33	30	27	24	22	22
1010	1030	50	48	45	42	39	37	34	31	28	25	23	23
1030	1050	52	49	46	43	40	38	35	32	29	27	24	24
1050	1070	53	50	47	44	42	39	36	33	31	28	25	25
1070	1090	54	51	48	46	43	40	37	34	32	29	26	26
1090	1110	55	52	49	47	44	41	38	36	33	30	27	27
1110	1130	56	53	51	48	45	42	40	37	34	31	28	28

**Single Person, Married Person, or Qualifying Widow(er) - Weekly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1130	1150	57	54	52	49	46	43	41	38	35	32	30
1150	1170	58	56	53	50	47	45	42	39	36	34	31
1170	1190	60	57	54	51	48	46	43	40	37	35	32
1190	1210	61	58	55	52	50	47	44	41	39	36	33
1210	1230	62	59	56	54	51	48	45	43	40	37	34
1230	1250	63	60	57	55	52	49	46	44	41	38	35
1250	1270	64	61	59	56	53	50	48	45	42	39	37
1270	1290	65	63	60	57	54	51	49	46	43	40	38
1290	1310	66	64	61	58	55	53	50	47	44	42	39
1310	1330	68	65	62	59	57	54	51	48	45	43	40
1330	1350	69	66	63	60	58	55	52	49	47	44	41
1350	1370	70	67	64	62	59	56	53	51	48	45	42
1370	1390	71	68	66	63	60	57	54	52	49	46	43
1390	1410	72	69	67	64	61	58	56	53	50	47	45
1410	1430	73	71	68	65	62	60	57	54	51	48	46
1430	1450	75	72	69	66	63	61	58	55	52	50	47
1450	1470	76	73	70	67	65	62	59	56	54	51	48
1470	1490	77	74	71	69	66	63	60	57	55	52	49
1490	1510	78	75	72	70	67	64	61	59	56	53	50
1510	1530	79	76	74	71	68	65	63	60	57	54	51
1530	1550	80	77	75	72	69	66	64	61	58	55	53
1550	1570	81	79	76	73	70	68	65	62	59	57	54
1570	1590	83	80	77	74	71	69	66	63	60	58	55
1590	1610	84	81	78	75	73	70	67	64	62	59	56
1610	1630	85	82	79	77	74	71	68	66	63	60	57
1630	1650	86	83	80	78	75	72	69	67	64	61	58
1650	1670	87	84	82	79	76	73	71	68	65	62	60
1670	1690	88	86	83	80	77	74	72	69	66	63	61
1690	1710	89	87	84	81	78	76	73	70	67	65	62
1710	1730	91	88	85	82	80	77	74	71	68	66	63
1730	1750	92	89	86	83	81	78	75	72	70	67	64
1750	1770	93	90	87	85	82	79	76	74	71	68	65
1770	1790	94	91	89	86	83	80	77	75	72	69	66
1790	1810	95	92	90	87	84	81	79	76	73	70	68
1810	1830	96	94	91	88	85	83	80	77	74	71	69
1830	1850	98	95	92	89	86	84	81	78	75	73	70
1850	1870	99	96	93	90	88	85	82	79	77	74	71
1870	1890	100	97	94	92	89	86	83	80	78	75	72
1890	1910	101	98	95	93	90	87	84	82	79	76	73
1910	1930	102	99	97	94	91	88	86	83	80	77	74
1930	1950	103	100	98	95	92	89	87	84	81	78	76
1950	1970	104	102	99	96	93	91	88	85	82	80	77
1970	1990	106	103	100	97	94	92	89	86	83	81	78
1990	2010	107	104	101	98	96	93	90	87	85	82	79
2010	2030	108	105	102	100	97	94	91	89	86	83	80
2030	2050	109	106	103	101	98	95	92	90	87	84	81
2050	2070	110	107	105	102	99	96	94	91	88	85	83
2070	2090	111	109	106	103	100	97	95	92	89	86	84
2090	2110	112	110	107	104	101	99	96	93	90	88	85
2110	2130	114	111	108	105	103	100	97	94	91	89	86
2130	2150	115	112	109	106	104	101	98	95	93	90	87
2150	2170	116	113	110	108	105	102	99	97	94	91	88
2170	2190	117	114	112	109	106	103	100	98	95	92	89
2190	2210	118	115	113	110	107	104	102	99	96	93	91
2210	2230	119	117	114	111	108	106	103	100	97	94	92
2230	2250	121	118	115	112	109	107	104	101	98	96	93
2250	2270	122	119	116	113	111	108	105	102	100	97	94
2270	2290	123	120	117	115	112	109	106	103	101	98	95
2290	2310	124	121	118	116	113	110	107	105	102	99	96
2310	2330	125	122	120	117	114	111	109	106	103	100	97

**Single Person, Married Person, or Qualifying Widow(er) - Weekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2330	2350	126	123	121	118	115	112	110	107	104	101	99
2350	2370	127	125	122	119	116	114	111	108	105	103	100
2370	2390	129	126	123	120	117	115	112	109	106	104	101
2390	2410	130	127	124	121	119	116	113	110	108	105	102
2410	2430	131	128	125	123	120	117	114	112	109	106	103
2430	2450	132	129	126	124	121	118	115	113	110	107	104
2450	2470	133	130	128	125	122	119	117	114	111	108	106
2470	2490	134	132	129	126	123	120	118	115	112	109	107
2490	2510	135	133	130	127	124	122	119	116	113	111	108
2510	2530	137	134	131	128	126	123	120	117	114	112	109
2530	2550	138	135	132	129	127	124	121	118	116	113	110
2550	2570	139	136	133	131	128	125	122	120	117	114	111
2570	2590	140	137	135	132	129	126	123	121	118	115	112
2590	2610	141	138	136	133	130	127	125	122	119	116	114
2610	2630	142	140	137	134	131	129	126	123	120	117	115
2630	2650	144	141	138	135	132	130	127	124	121	119	116
2650	2670	145	142	139	136	134	131	128	125	123	120	117
2670	2690	146	143	140	138	135	132	129	126	124	121	118
2690	2710	147	144	141	139	136	133	130	128	125	122	119
2710	2730	148	145	143	140	137	134	132	129	126	123	120
2730	2750	149	146	144	141	138	135	133	130	127	124	122
2750	2770	150	148	145	142	139	137	134	131	128	126	123
2770	2790	152	149	146	143	140	138	135	132	129	127	124
2790	2810	153	150	147	144	142	139	136	133	131	128	125
2810	2830	154	151	148	146	143	140	137	135	132	129	126
2830	2850	155	152	149	147	144	141	138	136	133	130	127
2850	2870	156	153	151	148	145	142	140	137	134	131	129
2870	2890	157	155	152	149	146	143	141	138	135	132	130
2890	2910	158	156	153	150	147	145	142	139	136	134	131
2910	2930	160	157	154	151	149	146	143	140	137	135	132
2930	2950	161	158	155	152	150	147	144	141	139	136	133
2950	2970	162	159	156	154	151	148	145	143	140	137	134
2970	2990	163	160	158	155	152	149	146	144	141	138	135
2990	3010	164	161	159	156	153	150	148	145	142	139	137
3010	3030	165	163	160	157	154	152	149	146	143	140	138
3030	3050	167	164	161	158	155	153	150	147	144	142	139
3050	3070	168	165	162	159	157	154	151	148	146	143	140
3070	3090	169	166	163	161	158	155	152	149	147	144	141
3090	3110	170	167	164	162	159	156	153	151	148	145	142
3110	3130	171	168	166	163	160	157	155	152	149	146	143
3130	3150	172	169	167	164	161	158	156	153	150	147	145
3150	3170	173	171	168	165	162	160	157	154	151	149	146
3170	3190	175	172	169	166	163	161	158	155	152	150	147
3190	3210	176	173	170	167	165	162	159	156	154	151	148
3210	3230	177	174	171	169	166	163	160	158	155	152	149
3230	3250	178	175	172	170	167	164	161	159	156	153	150
3250	3270	179	176	174	171	168	165	163	160	157	154	152
3270	3290	180	178	175	172	169	166	164	161	158	155	153
3290	3310	181	179	176	173	170	168	165	162	159	157	154
3310	3330	183	180	177	174	172	169	166	163	160	158	155
3330	3350	184	181	178	175	173	170	167	164	162	159	156
3350	3370	185	182	179	177	174	171	168	166	163	160	157
3370	3390	186	183	181	178	175	172	169	167	164	161	158
3390	3410	187	184	182	179	176	173	171	168	165	162	160
3410	3430	188	186	183	180	177	175	172	169	166	163	161
3430	3450	190	187	184	181	178	176	173	170	167	165	162
3450	3470	191	188	185	182	180	177	174	171	169	166	163
3470	3490	192	189	186	184	181	178	175	172	170	167	164
3490	3510	193	190	187	185	182	179	176	174	171	168	165
3510	3530	194	191	189	186	183	180	178	175	172	169	166

3530 and over use the percentage method beginning on page 14.

**Single Person, Married Person, or Qualifying Widow(er) - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -												
		0	1	2	3	4	5	6	7	8	9	10		
0	280	0	0	0	0	0	0	0	0	0	0	0	0	0
280	295	0	0	0	0	0	0	0	0	0	0	0	0	0
295	310	1	0	0	0	0	0	0	0	0	0	0	0	0
310	325	2	0	0	0	0	0	0	0	0	0	0	0	0
325	340	3	0	0	0	0	0	0	0	0	0	0	0	0
340	355	3	0	0	0	0	0	0	0	0	0	0	0	0
355	370	4	0	0	0	0	0	0	0	0	0	0	0	0
370	385	5	0	0	0	0	0	0	0	0	0	0	0	0
385	400	6	0	0	0	0	0	0	0	0	0	0	0	0
400	415	7	1	0	0	0	0	0	0	0	0	0	0	0
415	430	8	2	0	0	0	0	0	0	0	0	0	0	0
430	445	9	3	0	0	0	0	0	0	0	0	0	0	0
445	460	9	4	0	0	0	0	0	0	0	0	0	0	0
460	475	10	5	0	0	0	0	0	0	0	0	0	0	0
475	490	11	6	0	0	0	0	0	0	0	0	0	0	0
490	505	12	6	1	0	0	0	0	0	0	0	0	0	0
505	520	13	7	2	0	0	0	0	0	0	0	0	0	0
520	535	14	8	3	0	0	0	0	0	0	0	0	0	0
535	550	15	9	4	0	0	0	0	0	0	0	0	0	0
550	565	15	10	4	0	0	0	0	0	0	0	0	0	0
565	580	16	11	5	0	0	0	0	0	0	0	0	0	0
580	595	17	12	6	1	0	0	0	0	0	0	0	0	0
595	610	18	13	7	1	0	0	0	0	0	0	0	0	0
610	625	19	13	8	2	0	0	0	0	0	0	0	0	0
625	640	20	14	9	3	0	0	0	0	0	0	0	0	0
640	655	21	15	10	4	0	0	0	0	0	0	0	0	0
655	670	22	16	10	5	0	0	0	0	0	0	0	0	0
670	685	22	17	11	6	0	0	0	0	0	0	0	0	0
685	700	23	18	12	7	1	0	0	0	0	0	0	0	0
700	715	24	19	13	8	2	0	0	0	0	0	0	0	0
715	730	25	19	14	8	3	0	0	0	0	0	0	0	0
730	745	26	20	15	9	4	0	0	0	0	0	0	0	0
745	760	27	21	16	10	5	0	0	0	0	0	0	0	0
760	775	28	22	16	11	5	0	0	0	0	0	0	0	0
775	790	28	23	17	12	6	1	0	0	0	0	0	0	0
790	805	29	24	18	13	7	2	0	0	0	0	0	0	0
805	820	30	25	19	14	8	2	0	0	0	0	0	0	0
820	835	31	25	20	14	9	3	0	0	0	0	0	0	0
835	850	32	26	21	15	10	4	0	0	0	0	0	0	0
850	865	33	27	22	16	11	5	0	0	0	0	0	0	0
865	880	34	28	23	17	11	6	0	0	0	0	0	0	0
880	895	34	29	23	18	12	7	1	0	0	0	0	0	0
895	910	35	30	24	19	13	8	2	0	0	0	0	0	0
910	925	36	31	25	20	14	9	3	0	0	0	0	0	0
925	940	37	32	26	20	15	9	4	0	0	0	0	0	0
940	955	38	32	27	21	16	10	5	0	0	0	0	0	0
955	970	39	33	28	22	17	11	6	0	0	0	0	0	0
970	985	40	34	29	23	18	12	6	1	0	0	0	0	0
985	1000	40	35	29	24	18	13	7	2	0	0	0	0	0
1000	1015	41	36	30	25	19	14	8	3	0	0	0	0	0
1015	1030	42	37	31	26	20	15	9	4	0	0	0	0	0
1030	1045	43	38	32	26	21	15	10	4	0	0	0	0	0
1045	1060	44	38	33	27	22	16	11	5	0	0	0	0	0
1060	1075	45	39	34	28	23	17	12	6	1	0	0	0	0
1075	1090	46	40	35	29	24	18	12	7	1	0	0	0	0
1090	1105	47	41	35	30	24	19	13	8	2	0	0	0	0
1105	1120	47	42	36	31	25	20	14	9	3	0	0	0	0
1120	1135	48	43	37	32	26	21	15	10	4	0	0	0	0
1135	1150	49	44	38	33	27	21	16	10	5	0	0	0	0
1150	1165	50	44	39	33	28	22	17	11	6	0	0	0	0

## Single Person, Married Person, or Qualifying Widow(er) - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1165	1180	51	45	40	34	29	23	18	12	7	1	0
1180	1195	52	46	41	35	30	24	19	13	7	2	0
1195	1210	53	47	41	36	30	25	19	14	8	3	0
1210	1225	53	48	42	37	31	26	20	15	9	4	0
1225	1240	54	49	43	38	32	27	21	16	10	5	0
1240	1255	55	50	44	39	33	28	22	16	11	5	0
1255	1270	56	50	45	39	34	28	23	17	12	6	1
1270	1285	57	51	46	40	35	29	24	18	13	7	2
1285	1300	58	52	47	41	36	30	25	19	14	8	2
1300	1315	59	53	48	42	36	31	25	20	14	9	3
1315	1330	59	54	48	43	37	32	26	21	15	10	4
1330	1345	60	55	49	44	38	33	27	22	16	11	5
1345	1360	61	56	50	45	39	34	28	22	17	11	6
1360	1375	62	57	51	45	40	34	29	23	18	12	7
1375	1390	63	57	52	46	41	35	30	24	19	13	8
1390	1405	64	58	53	47	42	36	31	25	20	14	8
1405	1420	65	59	54	48	43	37	31	26	20	15	9
1420	1435	65	60	54	49	43	38	32	27	21	16	10
1435	1450	66	61	55	50	44	39	33	28	22	17	11
1450	1465	67	62	56	51	45	40	34	29	23	17	12
1465	1480	68	63	57	51	46	40	35	29	24	18	13
1480	1495	69	63	58	52	47	41	36	30	25	19	14
1495	1510	70	64	59	53	48	42	37	31	26	20	15
1510	1525	71	65	60	54	49	43	37	32	26	21	15
1525	1540	72	66	60	55	49	44	38	33	27	22	16
1540	1555	72	67	61	56	50	45	39	34	28	23	17
1555	1570	73	68	62	57	51	46	40	35	29	23	18
1570	1585	74	69	63	58	52	46	41	35	30	24	19
1585	1600	75	69	64	58	53	47	42	36	31	25	20
1600	1615	76	70	65	59	54	48	43	37	32	26	21
1615	1630	77	71	66	60	55	49	44	38	32	27	21
1630	1645	78	72	67	61	55	50	44	39	33	28	22
1645	1660	78	73	67	62	56	51	45	40	34	29	23
1660	1675	79	74	68	63	57	52	46	41	35	30	24
1675	1690	80	75	69	64	58	53	47	41	36	30	25
1690	1705	81	75	70	64	59	53	48	42	37	31	26
1705	1720	82	76	71	65	60	54	49	43	38	32	27
1720	1735	83	77	72	66	61	55	50	44	39	33	27
1735	1750	84	78	73	67	61	56	50	45	39	34	28
1750	1765	84	79	73	68	62	57	51	46	40	35	29
1765	1780	85	80	74	69	63	58	52	47	41	36	30
1780	1795	86	81	75	70	64	59	53	47	42	36	31
1795	1810	87	82	76	70	65	59	54	48	43	37	32
1810	1825	88	82	77	71	66	60	55	49	44	38	33
1825	1840	89	83	78	72	67	61	56	50	45	39	33
1840	1855	90	84	79	73	68	62	56	51	45	40	34
1855	1870	91	85	79	74	68	63	57	52	46	41	35
1870	1885	91	86	80	75	69	64	58	53	47	42	36
1885	1900	92	87	81	76	70	65	59	54	48	42	37
1900	1915	93	88	82	77	71	65	60	54	49	43	38
1915	1930	94	88	83	77	72	66	61	55	50	44	39
1930	1945	95	89	84	78	73	67	62	56	51	45	40
1945	1960	96	90	85	79	74	68	63	57	51	46	40
1960	1975	97	91	85	80	74	69	63	58	52	47	41
1975	1990	97	92	86	81	75	70	64	59	53	48	42
1990	2005	98	93	87	82	76	71	65	60	54	49	43
2005	2020	99	94	88	83	77	71	66	60	55	49	44
2020	2035	100	94	89	83	78	72	67	61	56	50	45
2035	2050	101	95	90	84	79	73	68	62	57	51	46
2050	2065	102	96	91	85	80	74	69	63	57	52	46

**Single Person, Married Person, or Qualifying Widow(er) - Biweekly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2065	2080	103	97	92	86	80	75	69	64	58	53	47
2080	2095	103	98	92	87	81	76	70	65	59	54	48
2095	2110	104	99	93	88	82	77	71	66	60	55	49
2110	2125	105	100	94	89	83	78	72	66	61	55	50
2125	2140	106	101	95	89	84	78	73	67	62	56	51
2140	2155	107	101	96	90	85	79	74	68	63	57	52
2155	2170	108	102	97	91	86	80	75	69	64	58	52
2170	2185	109	103	98	92	87	81	75	70	64	59	53
2185	2200	109	104	98	93	87	82	76	71	65	60	54
2200	2215	110	105	99	94	88	83	77	72	66	61	55
2215	2230	111	106	100	95	89	84	78	73	67	61	56
2230	2245	112	107	101	95	90	84	79	73	68	62	57
2245	2260	113	107	102	96	91	85	80	74	69	63	58
2260	2275	114	108	103	97	92	86	81	75	70	64	59
2275	2290	115	109	104	98	93	87	81	76	70	65	59
2290	2305	116	110	104	99	93	88	82	77	71	66	60
2305	2320	116	111	105	100	94	89	83	78	72	67	61
2320	2335	117	112	106	101	95	90	84	79	73	67	62
2335	2350	118	113	107	102	96	90	85	79	74	68	63
2350	2365	119	113	108	102	97	91	86	80	75	69	64
2365	2380	120	114	109	103	98	92	87	81	76	70	65
2380	2395	121	115	110	104	99	93	88	82	76	71	65
2395	2410	122	116	110	105	99	94	88	83	77	72	66
2410	2425	122	117	111	106	100	95	89	84	78	73	67
2425	2440	123	118	112	107	101	96	90	85	79	74	68
2440	2455	124	119	113	108	102	97	91	85	80	74	69
2455	2470	125	119	114	108	103	97	92	86	81	75	70
2470	2485	126	120	115	109	104	98	93	87	82	76	71
2485	2500	127	121	116	110	105	99	94	88	83	77	71
2500	2515	128	122	117	111	105	100	94	89	83	78	72
2515	2530	128	123	117	112	106	101	95	90	84	79	73
2530	2545	129	124	118	113	107	102	96	91	85	80	74
2545	2560	130	125	119	114	108	103	97	91	86	80	75
2560	2575	131	126	120	114	109	103	98	92	87	81	76
2575	2590	132	126	121	115	110	104	99	93	88	82	77
2590	2605	133	127	122	116	111	105	100	94	89	83	77
2605	2620	134	128	123	117	112	106	100	95	89	84	78
2620	2635	134	129	123	118	112	107	101	96	90	85	79
2635	2650	135	130	124	119	113	108	102	97	91	86	80
2650	2665	136	131	125	120	114	109	103	98	92	86	81
2665	2680	137	132	126	120	115	109	104	98	93	87	82
2680	2695	138	132	127	121	116	110	105	99	94	88	83
2695	2710	139	133	128	122	117	111	106	100	95	89	84
2710	2725	140	134	129	123	118	112	106	101	95	90	84
2725	2740	141	135	129	124	118	113	107	102	96	91	85
2740	2755	141	136	130	125	119	114	108	103	97	92	86
2755	2770	142	137	131	126	120	115	109	104	98	92	87
2770	2785	143	138	132	127	121	115	110	104	99	93	88
2785	2800	144	138	133	127	122	116	111	105	100	94	89
2800	2815	145	139	134	128	123	117	112	106	101	95	90
2815	2830	146	140	135	129	124	118	113	107	101	96	90
2830	2845	147	141	136	130	124	119	113	108	102	97	91
2845	2860	147	142	136	131	125	120	114	109	103	98	92
2860	2875	148	143	137	132	126	121	115	110	104	99	93
2875	2890	149	144	138	133	127	122	116	110	105	99	94
2890	2905	150	144	139	133	128	122	117	111	106	100	95
2905	2920	151	145	140	134	129	123	118	112	107	101	96
2920	2935	152	146	141	135	130	124	119	113	108	102	96
2935	2950	153	147	142	136	130	125	119	114	108	103	97
2950	2965	153	148	142	137	131	126	120	115	109	104	98

**2965 and over use the percentage method beginning on page 14.**

**Single Person, Married Person, or Qualifying Widow(er) - Semimonthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	315	0	0	0	0	0	0	0	0	0	0	0
315	330	1	0	0	0	0	0	0	0	0	0	0
330	345	1	0	0	0	0	0	0	0	0	0	0
345	360	2	0	0	0	0	0	0	0	0	0	0
360	375	3	0	0	0	0	0	0	0	0	0	0
375	390	4	0	0	0	0	0	0	0	0	0	0
390	405	5	0	0	0	0	0	0	0	0	0	0
405	420	6	0	0	0	0	0	0	0	0	0	0
420	435	7	1	0	0	0	0	0	0	0	0	0
435	450	7	1	0	0	0	0	0	0	0	0	0
450	465	8	2	0	0	0	0	0	0	0	0	0
465	480	9	3	0	0	0	0	0	0	0	0	0
480	495	10	4	0	0	0	0	0	0	0	0	0
495	510	11	5	0	0	0	0	0	0	0	0	0
510	525	12	6	0	0	0	0	0	0	0	0	0
525	540	13	7	1	0	0	0	0	0	0	0	0
540	555	14	8	2	0	0	0	0	0	0	0	0
555	570	14	8	2	0	0	0	0	0	0	0	0
570	585	15	9	3	0	0	0	0	0	0	0	0
585	600	16	10	4	0	0	0	0	0	0	0	0
600	615	17	11	5	0	0	0	0	0	0	0	0
615	630	18	12	6	0	0	0	0	0	0	0	0
630	645	19	13	7	1	0	0	0	0	0	0	0
645	660	20	14	8	2	0	0	0	0	0	0	0
660	675	20	14	8	2	0	0	0	0	0	0	0
675	690	21	15	9	3	0	0	0	0	0	0	0
690	705	22	16	10	4	0	0	0	0	0	0	0
705	720	23	17	11	5	0	0	0	0	0	0	0
720	735	24	18	12	6	0	0	0	0	0	0	0
735	750	25	19	13	7	1	0	0	0	0	0	0
750	765	26	20	14	8	2	0	0	0	0	0	0
765	780	26	20	14	8	2	0	0	0	0	0	0
780	795	27	21	15	9	3	0	0	0	0	0	0
795	810	28	22	16	10	4	0	0	0	0	0	0
810	825	29	23	17	11	5	0	0	0	0	0	0
825	840	30	24	18	12	6	0	0	0	0	0	0
840	855	31	25	19	13	7	1	0	0	0	0	0
855	870	32	26	20	14	8	2	0	0	0	0	0
870	885	32	26	21	15	9	3	0	0	0	0	0
885	900	33	27	21	15	9	3	0	0	0	0	0
900	915	34	28	22	16	10	4	0	0	0	0	0
915	930	35	29	23	17	11	5	0	0	0	0	0
930	945	36	30	24	18	12	6	0	0	0	0	0
945	960	37	31	25	19	13	7	1	0	0	0	0
960	975	38	32	26	20	14	8	2	0	0	0	0
975	990	39	33	27	21	15	9	3	0	0	0	0
990	1005	39	33	27	21	15	9	3	0	0	0	0
1005	1020	40	34	28	22	16	10	4	0	0	0	0
1020	1035	41	35	29	23	17	11	5	0	0	0	0
1035	1050	42	36	30	24	18	12	6	0	0	0	0
1050	1065	43	37	31	25	19	13	7	1	0	0	0
1065	1080	44	38	32	26	20	14	8	2	0	0	0
1080	1095	45	39	33	27	21	15	9	3	0	0	0
1095	1110	45	39	33	27	21	15	9	3	0	0	0
1110	1125	46	40	34	28	22	16	10	4	0	0	0
1125	1140	47	41	35	29	23	17	11	5	0	0	0
1140	1155	48	42	36	30	24	18	12	6	0	0	0
1155	1170	49	43	37	31	25	19	13	7	1	0	0
1170	1185	50	44	38	32	26	20	14	8	2	0	0
1185	1200	51	45	39	33	27	21	15	9	3	0	0



**Single Person, Married Person, or Qualifying Widow(er) - Semimonthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
1200	1215	51	45	39	33	28	22	16	10	4	0	0
1215	1230	52	46	40	34	28	22	16	10	4	0	0
1230	1245	53	47	41	35	29	23	17	11	5	0	0
1245	1260	54	48	42	36	30	24	18	12	6	0	0
1260	1275	55	49	43	37	31	25	19	13	7	1	0
1275	1290	56	50	44	38	32	26	20	14	8	2	0
1290	1305	57	51	45	39	33	27	21	15	9	3	0
1305	1320	58	52	46	40	34	28	22	16	10	4	0
1320	1335	58	52	46	40	34	28	22	16	10	4	0
1335	1350	59	53	47	41	35	29	23	17	11	5	0
1350	1365	60	54	48	42	36	30	24	18	12	6	0
1365	1380	61	55	49	43	37	31	25	19	13	7	1
1380	1395	62	56	50	44	38	32	26	20	14	8	2
1395	1410	63	57	51	45	39	33	27	21	15	9	3
1410	1425	64	58	52	46	40	34	28	22	16	10	4
1425	1440	64	58	52	46	40	34	28	22	16	10	5
1440	1455	65	59	53	47	41	35	29	23	17	11	5
1455	1470	66	60	54	48	42	36	30	24	18	12	6
1470	1485	67	61	55	49	43	37	31	25	19	13	7
1485	1500	68	62	56	50	44	38	32	26	20	14	8
1500	1515	69	63	57	51	45	39	33	27	21	15	9
1515	1530	70	64	58	52	46	40	34	28	22	16	10
1530	1545	70	64	58	52	46	40	35	29	23	17	11
1545	1560	71	65	59	53	47	41	35	29	23	17	11
1560	1575	72	66	60	54	48	42	36	30	24	18	12
1575	1590	73	67	61	55	49	43	37	31	25	19	13
1590	1605	74	68	62	56	50	44	38	32	26	20	14
1605	1620	75	69	63	57	51	45	39	33	27	21	15
1620	1635	76	70	64	58	52	46	40	34	28	22	16
1635	1650	76	70	64	59	53	47	41	35	29	23	17
1650	1665	77	71	65	59	53	47	41	35	29	23	17
1665	1680	78	72	66	60	54	48	42	36	30	24	18
1680	1695	79	73	67	61	55	49	43	37	31	25	19
1695	1710	80	74	68	62	56	50	44	38	32	26	20
1710	1725	81	75	69	63	57	51	45	39	33	27	21
1725	1740	82	76	70	64	58	52	46	40	34	28	22
1740	1755	83	77	71	65	59	53	47	41	35	29	23
1755	1770	83	77	71	65	59	53	47	41	35	29	23
1770	1785	84	78	72	66	60	54	48	42	36	30	24
1785	1800	85	79	73	67	61	55	49	43	37	31	25
1800	1815	86	80	74	68	62	56	50	44	38	32	26
1815	1830	87	81	75	69	63	57	51	45	39	33	27
1830	1845	88	82	76	70	64	58	52	46	40	34	28
1845	1860	89	83	77	71	65	59	53	47	41	35	29
1860	1875	89	83	77	71	65	59	53	47	41	36	30
1875	1890	90	84	78	72	66	60	54	48	42	36	30
1890	1905	91	85	79	73	67	61	55	49	43	37	31
1905	1920	92	86	80	74	68	62	56	50	44	38	32
1920	1935	93	87	81	75	69	63	57	51	45	39	33
1935	1950	94	88	82	76	70	64	58	52	46	40	34
1950	1965	95	89	83	77	71	65	59	53	47	41	35
1965	1980	95	89	83	77	71	66	60	54	48	42	36
1980	1995	96	90	84	78	72	66	60	54	48	42	36
1995	2010	97	91	85	79	73	67	61	55	49	43	37
2010	2025	98	92	86	80	74	68	62	56	50	44	38
2025	2040	99	93	87	81	75	69	63	57	51	45	39
2040	2055	100	94	88	82	76	70	64	58	52	46	40
2055	2070	101	95	89	83	77	71	65	59	53	47	41
2070	2085	101	95	90	84	78	72	66	60	54	48	42
2085	2100	102	96	90	84	78	72	66	60	54	48	42

**Single Person, Married Person, or Qualifying Widow(er) - Semimonthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2100	2115	103	97	91	85	79	73	67	61	55	49	43
2115	2130	104	98	92	86	80	74	68	62	56	50	44
2130	2145	105	99	93	87	81	75	69	63	57	51	45
2145	2160	106	100	94	88	82	76	70	64	58	52	46
2160	2175	107	101	95	89	83	77	71	65	59	53	47
2175	2190	108	102	96	90	84	78	72	66	60	54	48
2190	2205	108	102	96	90	84	78	72	66	60	54	48
2205	2220	109	103	97	91	85	79	73	67	61	55	49
2220	2235	110	104	98	92	86	80	74	68	62	56	50
2235	2250	111	105	99	93	87	81	75	69	63	57	51
2250	2265	112	106	100	94	88	82	76	70	64	58	52
2265	2280	113	107	101	95	89	83	77	71	65	59	53
2280	2295	114	108	102	96	90	84	78	72	66	60	54
2295	2310	114	108	102	96	90	84	78	72	67	61	55
2310	2325	115	109	103	97	91	85	79	73	67	61	55
2325	2340	116	110	104	98	92	86	80	74	68	62	56
2340	2355	117	111	105	99	93	87	81	75	69	63	57
2355	2370	118	112	106	100	94	88	82	76	70	64	58
2370	2385	119	113	107	101	95	89	83	77	71	65	59
2385	2400	120	114	108	102	96	90	84	78	72	66	60
2400	2415	120	114	108	102	97	91	85	79	73	67	61
2415	2430	121	115	109	103	97	91	85	79	73	67	61
2430	2445	122	116	110	104	98	92	86	80	74	68	62
2445	2460	123	117	111	105	99	93	87	81	75	69	63
2460	2475	124	118	112	106	100	94	88	82	76	70	64
2475	2490	125	119	113	107	101	95	89	83	77	71	65
2490	2505	126	120	114	108	102	96	90	84	78	72	66
2505	2520	127	121	115	109	103	97	91	85	79	73	67
2520	2535	127	121	115	109	103	97	91	85	79	73	67
2535	2550	128	122	116	110	104	98	92	86	80	74	68
2550	2565	129	123	117	111	105	99	93	87	81	75	69
2565	2580	130	124	118	112	106	100	94	88	82	76	70
2580	2595	131	125	119	113	107	101	95	89	83	77	71
2595	2610	132	126	120	114	108	102	96	90	84	78	72
2610	2625	133	127	121	115	109	103	97	91	85	79	73
2625	2640	133	127	121	115	109	103	97	91	85	79	74
2640	2655	134	128	122	116	110	104	98	92	86	80	74
2655	2670	135	129	123	117	111	105	99	93	87	81	75
2670	2685	136	130	124	118	112	106	100	94	88	82	76
2685	2700	137	131	125	119	113	107	101	95	89	83	77
2700	2715	138	132	126	120	114	108	102	96	90	84	78
2715	2730	139	133	127	121	115	109	103	97	91	85	79
2730	2745	139	133	127	121	115	109	104	98	92	86	80
2745	2760	140	134	128	122	116	110	104	98	92	86	80
2760	2775	141	135	129	123	117	111	105	99	93	87	81
2775	2790	142	136	130	124	118	112	106	100	94	88	82
2790	2805	143	137	131	125	119	113	107	101	95	89	83
2805	2820	144	138	132	126	120	114	108	102	96	90	84
2820	2835	145	139	133	127	121	115	109	103	97	91	85
2835	2850	145	139	133	128	122	116	110	104	98	92	86
2850	2865	146	140	134	128	122	116	110	104	98	92	86
2865	2880	147	141	135	129	123	117	111	105	99	93	87
2880	2895	148	142	136	130	124	118	112	106	100	94	88
2895	2910	149	143	137	131	125	119	113	107	101	95	89
2910	2925	150	144	138	132	126	120	114	108	102	96	90
2925	2940	151	145	139	133	127	121	115	109	103	97	91
2940	2955	152	146	140	134	128	122	116	110	104	98	92
2955	2970	152	146	140	134	128	122	116	110	104	98	92
2970	2985	153	147	141	135	129	123	117	111	105	99	93
2985	3000	154	148	142	136	130	124	118	112	106	100	94

**3000 and over use the percentage method beginning on page 14.**

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
0	600	0	0	0	0	0	0	0	0	0	0	0
600	615	0	0	0	0	0	0	0	0	0	0	0
615	630	0	0	0	0	0	0	0	0	0	0	0
630	645	1	0	0	0	0	0	0	0	0	0	0
645	660	2	0	0	0	0	0	0	0	0	0	0
660	675	2	0	0	0	0	0	0	0	0	0	0
675	690	3	0	0	0	0	0	0	0	0	0	0
690	705	4	0	0	0	0	0	0	0	0	0	0
705	720	5	0	0	0	0	0	0	0	0	0	0
720	735	6	0	0	0	0	0	0	0	0	0	0
735	750	7	0	0	0	0	0	0	0	0	0	0
750	765	8	0	0	0	0	0	0	0	0	0	0
765	780	8	0	0	0	0	0	0	0	0	0	0
780	795	9	0	0	0	0	0	0	0	0	0	0
795	810	10	0	0	0	0	0	0	0	0	0	0
810	825	11	0	0	0	0	0	0	0	0	0	0
825	840	12	0	0	0	0	0	0	0	0	0	0
840	855	13	1	0	0	0	0	0	0	0	0	0
855	870	14	2	0	0	0	0	0	0	0	0	0
870	885	15	3	0	0	0	0	0	0	0	0	0
885	900	15	3	0	0	0	0	0	0	0	0	0
900	915	16	4	0	0	0	0	0	0	0	0	0
915	930	17	5	0	0	0	0	0	0	0	0	0
930	945	18	6	0	0	0	0	0	0	0	0	0
945	960	19	7	0	0	0	0	0	0	0	0	0
960	975	20	8	0	0	0	0	0	0	0	0	0
975	990	21	9	0	0	0	0	0	0	0	0	0
990	1010	22	10	0	0	0	0	0	0	0	0	0
1010	1030	23	11	0	0	0	0	0	0	0	0	0
1030	1050	24	12	0	0	0	0	0	0	0	0	0
1050	1070	25	13	1	0	0	0	0	0	0	0	0
1070	1090	26	14	2	0	0	0	0	0	0	0	0
1090	1110	27	15	3	0	0	0	0	0	0	0	0
1110	1130	28	16	5	0	0	0	0	0	0	0	0
1130	1150	30	18	6	0	0	0	0	0	0	0	0
1150	1170	31	19	7	0	0	0	0	0	0	0	0
1170	1190	32	20	8	0	0	0	0	0	0	0	0
1190	1210	33	21	9	0	0	0	0	0	0	0	0
1210	1230	34	22	10	0	0	0	0	0	0	0	0
1230	1250	35	23	11	0	0	0	0	0	0	0	0
1250	1270	37	25	13	1	0	0	0	0	0	0	0
1270	1290	38	26	14	2	0	0	0	0	0	0	0
1290	1310	39	27	15	3	0	0	0	0	0	0	0
1310	1330	40	28	16	4	0	0	0	0	0	0	0
1330	1350	41	29	17	5	0	0	0	0	0	0	0
1350	1370	42	30	18	6	0	0	0	0	0	0	0
1370	1390	43	31	19	7	0	0	0	0	0	0	0
1390	1410	45	33	21	9	0	0	0	0	0	0	0
1410	1430	46	34	22	10	0	0	0	0	0	0	0
1430	1450	47	35	23	11	0	0	0	0	0	0	0
1450	1470	48	36	24	12	0	0	0	0	0	0	0
1470	1490	49	37	25	13	1	0	0	0	0	0	0
1490	1510	50	38	26	14	2	0	0	0	0	0	0
1510	1530	51	39	28	16	4	0	0	0	0	0	0
1530	1550	53	41	29	17	5	0	0	0	0	0	0
1550	1570	54	42	30	18	6	0	0	0	0	0	0
1570	1590	55	43	31	19	7	0	0	0	0	0	0
1590	1610	56	44	32	20	8	0	0	0	0	0	0
1610	1630	57	45	33	21	9	0	0	0	0	0	0
1630	1650	58	46	34	22	10	0	0	0	0	0	0

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1650	1670	60	48	36	24	12	0	0	0	0	0	0
1670	1690	61	49	37	25	13	1	0	0	0	0	0
1690	1710	62	50	38	26	14	2	0	0	0	0	0
1710	1730	63	51	39	27	15	3	0	0	0	0	0
1730	1750	64	52	40	28	16	4	0	0	0	0	0
1750	1770	65	53	41	29	17	5	0	0	0	0	0
1770	1790	66	54	42	30	18	7	0	0	0	0	0
1790	1810	68	56	44	32	20	8	0	0	0	0	0
1810	1830	69	57	45	33	21	9	0	0	0	0	0
1830	1850	70	58	46	34	22	10	0	0	0	0	0
1850	1870	71	59	47	35	23	11	0	0	0	0	0
1870	1890	72	60	48	36	24	12	0	0	0	0	0
1890	1910	73	61	49	37	25	13	1	0	0	0	0
1910	1930	74	62	51	39	27	15	3	0	0	0	0
1930	1950	76	64	52	40	28	16	4	0	0	0	0
1950	1970	77	65	53	41	29	17	5	0	0	0	0
1970	1990	78	66	54	42	30	18	6	0	0	0	0
1990	2010	79	67	55	43	31	19	7	0	0	0	0
2010	2030	80	68	56	44	32	20	8	0	0	0	0
2030	2050	81	69	57	45	33	21	9	0	0	0	0
2050	2070	83	71	59	47	35	23	11	0	0	0	0
2070	2090	84	72	60	48	36	24	12	0	0	0	0
2090	2110	85	73	61	49	37	25	13	1	0	0	0
2110	2130	86	74	62	50	38	26	14	2	0	0	0
2130	2150	87	75	63	51	39	27	15	3	0	0	0
2150	2170	88	76	64	52	40	28	16	4	0	0	0
2170	2190	89	77	65	53	41	30	18	6	0	0	0
2190	2210	91	79	67	55	43	31	19	7	0	0	0
2210	2230	92	80	68	56	44	32	20	8	0	0	0
2230	2250	93	81	69	57	45	33	21	9	0	0	0
2250	2270	94	82	70	58	46	34	22	10	0	0	0
2270	2290	95	83	71	59	47	35	23	11	0	0	0
2290	2310	96	84	72	60	48	36	24	12	0	0	0
2310	2330	97	85	74	62	50	38	26	14	2	0	0
2330	2350	99	87	75	63	51	39	27	15	3	0	0
2350	2370	100	88	76	64	52	40	28	16	4	0	0
2370	2390	101	89	77	65	53	41	29	17	5	0	0
2390	2410	102	90	78	66	54	42	30	18	6	0	0
2410	2430	103	91	79	67	55	43	31	19	7	0	0
2430	2450	104	92	80	68	56	44	32	21	9	0	0
2450	2470	106	94	82	70	58	46	34	22	10	0	0
2470	2490	107	95	83	71	59	47	35	23	11	0	0
2490	2510	108	96	84	72	60	48	36	24	12	0	0
2510	2530	109	97	85	73	61	49	37	25	13	1	0
2530	2550	110	98	86	74	62	50	38	26	14	2	0
2550	2570	111	99	87	75	63	51	39	27	15	3	0
2570	2590	112	100	88	76	64	53	41	29	17	5	0
2590	2610	114	102	90	78	66	54	42	30	18	6	0
2610	2630	115	103	91	79	67	55	43	31	19	7	0
2630	2650	116	104	92	80	68	56	44	32	20	8	0
2650	2670	117	105	93	81	69	57	45	33	21	9	0
2670	2690	118	106	94	82	70	58	46	34	22	10	0
2690	2710	119	107	95	83	71	59	47	35	23	12	0
2710	2730	120	108	97	85	73	61	49	37	25	13	1
2730	2750	122	110	98	86	74	62	50	38	26	14	2
2750	2770	123	111	99	87	75	63	51	39	27	15	3
2770	2790	124	112	100	88	76	64	52	40	28	16	4
2790	2810	125	113	101	89	77	65	53	41	29	17	5
2810	2830	126	114	102	90	78	66	54	42	30	18	6
2830	2850	127	115	103	91	79	67	55	44	32	20	8

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
2850	2870	129	117	105	93	81	69	57	45	33	21	9
2870	2890	130	118	106	94	82	70	58	46	34	22	10
2890	2910	131	119	107	95	83	71	59	47	35	23	11
2910	2930	132	120	108	96	84	72	60	48	36	24	12
2930	2950	133	121	109	97	85	73	61	49	37	25	13
2950	2970	134	122	110	98	86	74	62	50	38	26	14
2970	2990	135	123	111	99	87	76	64	52	40	28	16
2990	3010	137	125	113	101	89	77	65	53	41	29	17
3010	3030	138	126	114	102	90	78	66	54	42	30	18
3030	3050	139	127	115	103	91	79	67	55	43	31	19
3050	3070	140	128	116	104	92	80	68	56	44	32	20
3070	3090	141	129	117	105	93	81	69	57	45	33	21
3090	3110	142	130	118	106	94	82	70	58	46	35	23
3110	3130	143	131	120	108	96	84	72	60	48	36	24
3130	3150	145	133	121	109	97	85	73	61	49	37	25
3150	3170	146	134	122	110	98	86	74	62	50	38	26
3170	3190	147	135	123	111	99	87	75	63	51	39	27
3190	3210	148	136	124	112	100	88	76	64	52	40	28
3210	3230	149	137	125	113	101	89	77	65	53	41	29
3230	3250	150	138	126	114	102	90	78	67	55	43	31
3250	3270	152	140	128	116	104	92	80	68	56	44	32
3270	3290	153	141	129	117	105	93	81	69	57	45	33
3290	3310	154	142	130	118	106	94	82	70	58	46	34
3310	3330	155	143	131	119	107	95	83	71	59	47	35
3330	3350	156	144	132	120	108	96	84	72	60	48	36
3350	3370	157	145	133	121	109	97	85	73	61	49	37
3370	3390	158	146	134	122	110	99	87	75	63	51	39
3390	3410	160	148	136	124	112	100	88	76	64	52	40
3410	3430	161	149	137	125	113	101	89	77	65	53	41
3430	3450	162	150	138	126	114	102	90	78	66	54	42
3450	3470	163	151	139	127	115	103	91	79	67	55	43
3470	3490	164	152	140	128	116	104	92	80	68	56	44
3490	3510	165	153	141	129	117	105	93	81	69	58	46
3510	3530	166	154	143	131	119	107	95	83	71	59	47
3530	3550	168	156	144	132	120	108	96	84	72	60	48
3550	3570	169	157	145	133	121	109	97	85	73	61	49
3570	3590	170	158	146	134	122	110	98	86	74	62	50
3590	3610	171	159	147	135	123	111	99	87	75	63	51
3610	3630	172	160	148	136	124	112	100	88	76	64	52
3630	3650	173	161	149	137	125	113	101	90	78	66	54
3650	3670	175	163	151	139	127	115	103	91	79	67	55
3670	3690	176	164	152	140	128	116	104	92	80	68	56
3690	3710	177	165	153	141	129	117	105	93	81	69	57
3710	3730	178	166	154	142	130	118	106	94	82	70	58
3730	3750	179	167	155	143	131	119	107	95	83	71	59
3750	3770	180	168	156	144	132	120	108	96	84	72	60
3770	3790	181	169	157	145	133	122	110	98	86	74	62
3790	3810	183	171	159	147	135	123	111	99	87	75	63
3810	3830	184	172	160	148	136	124	112	100	88	76	64
3830	3850	185	173	161	149	137	125	113	101	89	77	65
3850	3870	186	174	162	150	138	126	114	102	90	78	66
3870	3890	187	175	163	151	139	127	115	103	91	79	67
3890	3910	188	176	164	152	140	128	116	104	92	81	69
3910	3930	189	177	166	154	142	130	118	106	94	82	70
3930	3950	191	179	167	155	143	131	119	107	95	83	71
3950	3970	192	180	168	156	144	132	120	108	96	84	72
3970	3990	193	181	169	157	145	133	121	109	97	85	73
3990	4010	194	182	170	158	146	134	122	110	98	86	74
4010	4030	195	183	171	159	147	135	123	111	99	87	75
4030	4050	196	184	172	160	148	136	124	113	101	89	77

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
4050	4070	198	186	174	162	150	138	126	114	102	90	78
4070	4090	199	187	175	163	151	139	127	115	103	91	79
4090	4110	200	188	176	164	152	140	128	116	104	92	80
4110	4130	201	189	177	165	153	141	129	117	105	93	81
4130	4150	202	190	178	166	154	142	130	118	106	94	82
4150	4170	203	191	179	167	155	143	131	119	107	95	83
4170	4190	204	192	180	168	156	145	133	121	109	97	85
4190	4210	206	194	182	170	158	146	134	122	110	98	86
4210	4230	207	195	183	171	159	147	135	123	111	99	87
4230	4250	208	196	184	172	160	148	136	124	112	100	88
4250	4270	209	197	185	173	161	149	137	125	113	101	89
4270	4290	210	198	186	174	162	150	138	126	114	102	90
4290	4310	211	199	187	175	163	151	139	127	115	104	92
4310	4330	212	200	189	177	165	153	141	129	117	105	93
4330	4350	214	202	190	178	166	154	142	130	118	106	94
4350	4370	215	203	191	179	167	155	143	131	119	107	95
4370	4390	216	204	192	180	168	156	144	132	120	108	96
4390	4410	217	205	193	181	169	157	145	133	121	109	97
4410	4430	218	206	194	182	170	158	146	134	122	110	98
4430	4450	219	207	195	183	171	159	147	136	124	112	100
4450	4470	221	209	197	185	173	161	149	137	125	113	101
4470	4490	222	210	198	186	174	162	150	138	126	114	102
4490	4510	223	211	199	187	175	163	151	139	127	115	103
4510	4530	224	212	200	188	176	164	152	140	128	116	104
4530	4550	225	213	201	189	177	165	153	141	129	117	105
4550	4570	226	214	202	190	178	166	154	142	130	118	106
4570	4590	227	215	203	191	179	168	156	144	132	120	108
4590	4610	229	217	205	193	181	169	157	145	133	121	109
4610	4630	230	218	206	194	182	170	158	146	134	122	110
4630	4650	231	219	207	195	183	171	159	147	135	123	111
4650	4670	232	220	208	196	184	172	160	148	136	124	112
4670	4690	233	221	209	197	185	173	161	149	137	125	113
4690	4710	234	222	210	198	186	174	162	150	138	127	115
4710	4730	235	223	212	200	188	176	164	152	140	128	116
4730	4750	237	225	213	201	189	177	165	153	141	129	117
4750	4770	238	226	214	202	190	178	166	154	142	130	118
4770	4790	239	227	215	203	191	179	167	155	143	131	119
4790	4810	240	228	216	204	192	180	168	156	144	132	120
4810	4830	241	229	217	205	193	181	169	157	145	133	121
4830	4850	242	230	218	206	194	182	170	159	147	135	123
4850	4870	244	232	220	208	196	184	172	160	148	136	124
4870	4890	245	233	221	209	197	185	173	161	149	137	125
4890	4910	246	234	222	210	198	186	174	162	150	138	126
4910	4930	247	235	223	211	199	187	175	163	151	139	127
4930	4950	248	236	224	212	200	188	176	164	152	140	128
4950	4970	249	237	225	213	201	189	177	165	153	141	129
4970	4990	250	238	226	214	202	191	179	167	155	143	131
4990	5010	252	240	228	216	204	192	180	168	156	144	132
5010	5030	253	241	229	217	205	193	181	169	157	145	133
5030	5050	254	242	230	218	206	194	182	170	158	146	134
5050	5070	255	243	231	219	207	195	183	171	159	147	135
5070	5090	256	244	232	220	208	196	184	172	160	148	136
5090	5110	257	245	233	221	209	197	185	173	161	150	138
5110	5130	258	246	235	223	211	199	187	175	163	151	139
5130	5150	260	248	236	224	212	200	188	176	164	152	140
5150	5170	261	249	237	225	213	201	189	177	165	153	141
5170	5190	262	250	238	226	214	202	190	178	166	154	142
5190	5210	263	251	239	227	215	203	191	179	167	155	143
5210	5230	264	252	240	228	216	204	192	180	168	156	144
5230	5250	265	253	241	229	217	205	193	182	170	158	146

**Single Person, Married Person, or Qualifying Widow(er) - Monthly Payroll Period**

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
5250	5270	267	255	243	231	219	207	195	183	171	159	147
5270	5290	268	256	244	232	220	208	196	184	172	160	148
5290	5310	269	257	245	233	221	209	197	185	173	161	149
5310	5330	270	258	246	234	222	210	198	186	174	162	150
5330	5350	271	259	247	235	223	211	199	187	175	163	151
5350	5370	272	260	248	236	224	212	200	188	176	164	152
5370	5390	273	261	249	237	225	214	202	190	178	166	154
5390	5410	275	263	251	239	227	215	203	191	179	167	155
5410	5430	276	264	252	240	228	216	204	192	180	168	156
5430	5450	277	265	253	241	229	217	205	193	181	169	157
5450	5470	278	266	254	242	230	218	206	194	182	170	158
5470	5490	279	267	255	243	231	219	207	195	183	171	159
5490	5510	280	268	256	244	232	220	208	196	184	173	161
5510	5530	281	269	258	246	234	222	210	198	186	174	162
5530	5550	283	271	259	247	235	223	211	199	187	175	163
5550	5570	284	272	260	248	236	224	212	200	188	176	164
5570	5590	285	273	261	249	237	225	213	201	189	177	165
5590	5610	286	274	262	250	238	226	214	202	190	178	166
5610	5630	287	275	263	251	239	227	215	203	191	179	167
5630	5650	288	276	264	252	240	228	216	205	193	181	169
5650	5670	290	278	266	254	242	230	218	206	194	182	170
5670	5690	291	279	267	255	243	231	219	207	195	183	171
5690	5710	292	280	268	256	244	232	220	208	196	184	172
5710	5730	293	281	269	257	245	233	221	209	197	185	173
5730	5750	294	282	270	258	246	234	222	210	198	186	174
5750	5770	295	283	271	259	247	235	223	211	199	187	175
5770	5790	296	284	272	260	248	237	225	213	201	189	177
5790	5810	298	286	274	262	250	238	226	214	202	190	178
5810	5830	299	287	275	263	251	239	227	215	203	191	179
5830	5850	300	288	276	264	252	240	228	216	204	192	180
5850	5870	301	289	277	265	253	241	229	217	205	193	181
5870	5890	302	290	278	266	254	242	230	218	206	194	182
5890	5910	303	291	279	267	255	243	231	219	207	196	184
5910	5930	304	292	281	269	257	245	233	221	209	197	185
5930	5950	306	294	282	270	258	246	234	222	210	198	186
5950	5970	307	295	283	271	259	247	235	223	211	199	187
5970	5990	308	296	284	272	260	248	236	224	212	200	188
5990	6010	309	297	285	273	261	249	237	225	213	201	189
6010	6030	310	298	286	274	262	250	238	226	214	202	190
6030	6050	311	299	287	275	263	251	239	228	216	204	192
6050	6070	313	301	289	277	265	253	241	229	217	205	193
6070	6090	314	302	290	278	266	254	242	230	218	206	194
6090	6110	315	303	291	279	267	255	243	231	219	207	195
6110	6130	316	304	292	280	268	256	244	232	220	208	196
6130	6150	317	305	293	281	269	257	245	233	221	209	197
6150	6170	318	306	294	282	270	258	246	234	222	210	198
6170	6190	319	307	295	283	271	260	248	236	224	212	200
6190	6210	321	309	297	285	273	261	249	237	225	213	201
6210	6230	322	310	298	286	274	262	250	238	226	214	202
6230	6250	323	311	299	287	275	263	251	239	227	215	203
6250	6270	324	312	300	288	276	264	252	240	228	216	204
6270	6290	325	313	301	289	277	265	253	241	229	217	205
6290	6310	326	314	302	290	278	266	254	242	230	219	207
6310	6330	327	315	304	292	280	268	256	244	232	220	208
6330	6350	329	317	305	293	281	269	257	245	233	221	209
6350	6370	330	318	306	294	282	270	258	246	234	222	210
6370	6390	331	319	307	295	283	271	259	247	235	223	211
6390	6410	332	320	308	296	284	272	260	248	236	224	212
6410	6430	333	321	309	297	285	273	261	249	237	225	213
6430	6450	334	322	310	298	286	274	262	251	239	227	215

**6450 and over use the percentage method beginning on page 14.**

## Head of Household - Weekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

		0	1	2	3	4	5	6	7	8	9	10
At least	But less than	The amount of income tax to be withheld is -										
0	230	0	0	0	0	0	0	0	0	0	0	0
230	245	0	0	0	0	0	0	0	0	0	0	0
245	260	1	0	0	0	0	0	0	0	0	0	0
260	275	2	0	0	0	0	0	0	0	0	0	0
275	290	3	0	0	0	0	0	0	0	0	0	0
290	305	4	1	0	0	0	0	0	0	0	0	0
305	320	5	2	0	0	0	0	0	0	0	0	0
320	335	6	3	0	0	0	0	0	0	0	0	0
335	350	6	4	1	0	0	0	0	0	0	0	0
350	365	7	5	2	0	0	0	0	0	0	0	0
365	380	8	5	3	0	0	0	0	0	0	0	0
380	395	9	6	3	1	0	0	0	0	0	0	0
395	410	10	7	4	2	0	0	0	0	0	0	0
410	425	11	8	5	2	0	0	0	0	0	0	0
425	440	12	9	6	3	1	0	0	0	0	0	0
440	455	12	10	7	4	1	0	0	0	0	0	0
455	470	13	11	8	5	2	0	0	0	0	0	0
470	485	14	11	9	6	3	0	0	0	0	0	0
485	500	15	12	10	7	4	1	0	0	0	0	0
500	515	16	13	10	8	5	2	0	0	0	0	0
515	530	17	14	11	8	6	3	0	0	0	0	0
530	545	18	15	12	9	7	4	1	0	0	0	0
545	560	18	16	13	10	7	5	2	0	0	0	0
560	575	19	17	14	11	8	6	3	0	0	0	0
575	590	20	17	15	12	9	6	4	1	0	0	0
590	605	21	18	16	13	10	7	5	2	0	0	0
605	620	22	19	16	14	11	8	5	3	0	0	0
620	635	23	20	17	15	12	9	6	3	1	0	0
635	650	24	21	18	15	13	10	7	4	2	0	0
650	665	25	22	19	16	13	11	8	5	2	0	0
665	680	25	23	20	17	14	12	9	6	3	1	0
680	695	26	23	21	18	15	12	10	7	4	1	0
695	710	27	24	22	19	16	13	11	8	5	2	0
710	725	28	25	22	20	17	14	11	9	6	3	0
725	740	29	26	23	21	18	15	12	9	7	4	1
740	755	30	27	24	21	19	16	13	10	8	5	2
755	770	31	28	25	22	20	17	14	11	8	6	3
770	785	31	29	26	23	20	18	15	12	9	7	4
785	800	32	30	27	24	21	18	16	13	10	7	5
800	815	33	30	28	25	22	19	17	14	11	8	6
815	830	34	31	28	26	23	20	17	15	12	9	6
830	845	35	32	29	27	24	21	18	16	13	10	7
845	860	36	33	30	27	25	22	19	16	14	11	8
860	875	37	34	31	28	26	23	20	17	14	12	9
875	890	37	35	32	29	26	24	21	18	15	13	10
890	905	38	36	33	30	27	25	22	19	16	13	11
905	920	39	36	34	31	28	25	23	20	17	14	12
920	935	40	37	35	32	29	26	23	21	18	15	12
935	950	41	38	35	33	30	27	24	22	19	16	13
950	965	42	39	36	33	31	28	25	22	20	17	14
965	980	43	40	37	34	32	29	26	23	21	18	15
980	995	44	41	38	35	32	30	27	24	21	19	16
995	1010	44	42	39	36	33	31	28	25	22	19	17
1010	1025	45	42	40	37	34	31	29	26	23	20	18
1025	1040	46	43	41	38	35	32	30	27	24	21	18
1040	1055	47	44	41	39	36	33	30	28	25	22	19
1055	1070	48	45	42	40	37	34	31	28	26	23	20
1070	1085	49	46	43	40	38	35	32	29	27	24	21
1085	1100	50	47	44	41	38	36	33	30	27	25	22
1100	1115	50	48	45	42	39	37	34	31	28	26	23



### Head of Household - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1115	1130	51	49	46	43	40	37	35	32	29	26	24
1130	1145	52	49	47	44	41	38	36	33	30	27	24
1145	1160	53	50	47	45	42	39	36	34	31	28	25
1160	1175	54	51	48	46	43	40	37	35	32	29	26
1175	1190	55	52	49	46	44	41	38	35	33	30	27
1190	1205	56	53	50	47	45	42	39	36	33	31	28
1205	1220	56	54	51	48	45	43	40	37	34	32	29
1220	1235	57	55	52	49	46	43	41	38	35	32	30
1235	1250	58	55	53	50	47	44	42	39	36	33	31
1250	1265	59	56	54	51	48	45	42	40	37	34	31
1265	1280	60	57	54	52	49	46	43	41	38	35	32
1280	1295	61	58	55	52	50	47	44	41	39	36	33
1295	1310	62	59	56	53	51	48	45	42	40	37	34
1310	1325	62	60	57	54	51	49	46	43	40	38	35
1325	1340	63	61	58	55	52	50	47	44	41	38	36
1340	1355	64	61	59	56	53	50	48	45	42	39	37
1355	1370	65	62	60	57	54	51	48	46	43	40	37
1370	1385	66	63	60	58	55	52	49	47	44	41	38
1385	1400	67	64	61	59	56	53	50	47	45	42	39
1400	1415	68	65	62	59	57	54	51	48	46	43	40
1415	1430	69	66	63	60	57	55	52	49	46	44	41
1430	1445	69	67	64	61	58	56	53	50	47	45	42
1445	1460	70	67	65	62	59	56	54	51	48	45	43
1460	1475	71	68	66	63	60	57	55	52	49	46	43
1475	1490	72	69	66	64	61	58	55	53	50	47	44
1490	1505	73	70	67	65	62	59	56	53	51	48	45
1505	1520	74	71	68	65	63	60	57	54	52	49	46
1520	1535	75	72	69	66	64	61	58	55	52	50	47
1535	1550	75	73	70	67	64	62	59	56	53	51	48
1550	1565	76	74	71	68	65	62	60	57	54	51	49
1565	1580	77	74	72	69	66	63	61	58	55	52	50
1580	1595	78	75	72	70	67	64	61	59	56	53	50
1595	1610	79	76	73	71	68	65	62	60	57	54	51
1610	1625	80	77	74	71	69	66	63	60	58	55	52
1625	1640	81	78	75	72	70	67	64	61	58	56	53
1640	1655	81	79	76	73	70	68	65	62	59	57	54
1655	1670	82	80	77	74	71	69	66	63	60	57	55
1670	1685	83	80	78	75	72	69	67	64	61	58	56
1685	1700	84	81	79	76	73	70	67	65	62	59	56
1700	1715	85	82	79	77	74	71	68	66	63	60	57
1715	1730	86	83	80	77	75	72	69	66	64	61	58
1730	1745	87	84	81	78	76	73	70	67	65	62	59
1745	1760	87	85	82	79	76	74	71	68	65	63	60
1760	1775	88	86	83	80	77	75	72	69	66	63	61
1775	1790	89	86	84	81	78	75	73	70	67	64	62
1790	1805	90	87	85	82	79	76	74	71	68	65	62
1805	1820	91	88	85	83	80	77	74	72	69	66	63
1820	1835	92	89	86	84	81	78	75	72	70	67	64
1835	1850	93	90	87	84	82	79	76	73	71	68	65
1850	1865	94	91	88	85	82	80	77	74	71	69	66
1865	1880	94	92	89	86	83	81	78	75	72	70	67
1880	1895	95	92	90	87	84	81	79	76	73	70	68
1895	1910	96	93	91	88	85	82	80	77	74	71	68
1910	1925	97	94	91	89	86	83	80	78	75	72	69
1925	1940	98	95	92	90	87	84	81	78	76	73	70
1940	1955	99	96	93	90	88	85	82	79	77	74	71
1955	1970	100	97	94	91	89	86	83	80	77	75	72
1970	1985	100	98	95	92	89	87	84	81	78	76	73
1985	2000	101	99	96	93	90	87	85	82	79	76	74
2000	2015	102	99	97	94	91	88	86	83	80	77	75

## Head of Household - Weekly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2015	2030	103	100	97	95	92	89	86	84	81	78	75
2030	2045	104	101	98	96	93	90	87	85	82	79	76
2045	2060	105	102	99	96	94	91	88	85	83	80	77
2060	2075	106	103	100	97	95	92	89	86	83	81	78
2075	2090	106	104	101	98	95	93	90	87	84	82	79
2090	2105	107	105	102	99	96	94	91	88	85	82	80
2105	2120	108	105	103	100	97	94	92	89	86	83	81
2120	2135	109	106	104	101	98	95	92	90	87	84	81
2135	2150	110	107	104	102	99	96	93	91	88	85	82
2150	2165	111	108	105	102	100	97	94	91	89	86	83
2165	2180	112	109	106	103	101	98	95	92	90	87	84
2180	2195	113	110	107	104	101	99	96	93	90	88	85
2195	2210	113	111	108	105	102	100	97	94	91	88	86
2210	2225	114	111	109	106	103	100	98	95	92	89	87
2225	2240	115	112	110	107	104	101	99	96	93	90	87
2240	2255	116	113	110	108	105	102	99	97	94	91	88
2255	2270	117	114	111	109	106	103	100	97	95	92	89
2270	2285	118	115	112	109	107	104	101	98	96	93	90
2285	2300	119	116	113	110	107	105	102	99	96	94	91
2300	2315	119	117	114	111	108	106	103	100	97	95	92
2315	2330	120	118	115	112	109	106	104	101	98	95	93
2330	2345	121	118	116	113	110	107	105	102	99	96	93
2345	2360	122	119	116	114	111	108	105	103	100	97	94
2360	2375	123	120	117	115	112	109	106	104	101	98	95
2375	2390	124	121	118	115	113	110	107	104	102	99	96
2390	2405	125	122	119	116	114	111	108	105	102	100	97
2405	2420	125	123	120	117	114	112	109	106	103	101	98
2420	2435	126	124	121	118	115	112	110	107	104	101	99
2435	2450	127	124	122	119	116	113	111	108	105	102	100
2450	2465	128	125	123	120	117	114	111	109	106	103	100
2465	2480	129	126	123	121	118	115	112	110	107	104	101
2480	2495	130	127	124	121	119	116	113	110	108	105	102
2495	2510	131	128	125	122	120	117	114	111	109	106	103
2510	2525	131	129	126	123	120	118	115	112	109	107	104
2525	2540	132	130	127	124	121	119	116	113	110	107	105
2540	2555	133	130	128	125	122	119	117	114	111	108	106
2555	2570	134	131	129	126	123	120	117	115	112	109	106
2570	2585	135	132	129	127	124	121	118	116	113	110	107
2585	2600	136	133	130	128	125	122	119	116	114	111	108
2600	2615	137	134	131	128	126	123	120	117	115	112	109
2615	2630	138	135	132	129	126	124	121	118	115	113	110
2630	2645	138	136	133	130	127	125	122	119	116	114	111
2645	2660	139	136	134	131	128	125	123	120	117	114	112
2660	2675	140	137	135	132	129	126	124	121	118	115	112
2675	2690	141	138	135	133	130	127	124	122	119	116	113
2690	2705	142	139	136	134	131	128	125	122	120	117	114
2705	2720	143	140	137	134	132	129	126	123	121	118	115
2720	2735	144	141	138	135	133	130	127	124	121	119	116
2735	2750	144	142	139	136	133	131	128	125	122	120	117
2750	2765	145	143	140	137	134	131	129	126	123	120	118
2765	2780	146	143	141	138	135	132	130	127	124	121	119
2780	2795	147	144	141	139	136	133	130	128	125	122	119
2795	2810	148	145	142	140	137	134	131	129	126	123	120
2810	2825	149	146	143	140	138	135	132	129	127	124	121
2825	2840	150	147	144	141	139	136	133	130	127	125	122
2840	2855	150	148	145	142	139	137	134	131	128	126	123
2855	2870	151	149	146	143	140	138	135	132	129	126	124
2870	2885	152	149	147	144	141	138	136	133	130	127	125
2885	2900	153	150	148	145	142	139	136	134	131	128	125
2900	2915	154	151	148	146	143	140	137	135	132	129	126

2915 and over use the percentage method beginning on page 14.

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	460	0	0	0	0	0	0	0	0	0	0	0
460	475	0	0	0	0	0	0	0	0	0	0	0
475	490	1	0	0	0	0	0	0	0	0	0	0
490	505	2	0	0	0	0	0	0	0	0	0	0
505	520	3	0	0	0	0	0	0	0	0	0	0
520	535	4	0	0	0	0	0	0	0	0	0	0
535	550	5	0	0	0	0	0	0	0	0	0	0
550	565	6	0	0	0	0	0	0	0	0	0	0
565	580	6	1	0	0	0	0	0	0	0	0	0
580	595	7	2	0	0	0	0	0	0	0	0	0
595	610	8	3	0	0	0	0	0	0	0	0	0
610	625	9	3	0	0	0	0	0	0	0	0	0
625	640	10	4	0	0	0	0	0	0	0	0	0
640	655	11	5	0	0	0	0	0	0	0	0	0
655	670	12	6	0	0	0	0	0	0	0	0	0
670	685	12	7	1	0	0	0	0	0	0	0	0
685	700	13	8	2	0	0	0	0	0	0	0	0
700	715	14	9	3	0	0	0	0	0	0	0	0
715	730	15	9	4	0	0	0	0	0	0	0	0
730	745	16	10	5	0	0	0	0	0	0	0	0
745	760	17	11	6	0	0	0	0	0	0	0	0
760	775	18	12	7	1	0	0	0	0	0	0	0
775	790	18	13	7	2	0	0	0	0	0	0	0
790	805	19	14	8	3	0	0	0	0	0	0	0
805	820	20	15	9	4	0	0	0	0	0	0	0
820	835	21	16	10	4	0	0	0	0	0	0	0
835	850	22	16	11	5	0	0	0	0	0	0	0
850	865	23	17	12	6	1	0	0	0	0	0	0
865	880	24	18	13	7	2	0	0	0	0	0	0
880	895	24	19	13	8	2	0	0	0	0	0	0
895	910	25	20	14	9	3	0	0	0	0	0	0
910	925	26	21	15	10	4	0	0	0	0	0	0
925	940	27	22	16	10	5	0	0	0	0	0	0
940	955	28	22	17	11	6	0	0	0	0	0	0
955	970	29	23	18	12	7	1	0	0	0	0	0
970	985	30	24	19	13	8	2	0	0	0	0	0
985	1000	31	25	19	14	8	3	0	0	0	0	0
1000	1015	31	26	20	15	9	4	0	0	0	0	0
1015	1030	32	27	21	16	10	5	0	0	0	0	0
1030	1045	33	28	22	17	11	5	0	0	0	0	0
1045	1060	34	28	23	17	12	6	1	0	0	0	0
1060	1075	35	29	24	18	13	7	2	0	0	0	0
1075	1090	36	30	25	19	14	8	3	0	0	0	0
1090	1105	37	31	26	20	14	9	3	0	0	0	0
1105	1120	37	32	26	21	15	10	4	0	0	0	0
1120	1135	38	33	27	22	16	11	5	0	0	0	0
1135	1150	39	34	28	23	17	12	6	0	0	0	0
1150	1165	40	34	29	23	18	12	7	1	0	0	0
1165	1180	41	35	30	24	19	13	8	2	0	0	0
1180	1195	42	36	31	25	20	14	9	3	0	0	0
1195	1210	43	37	32	26	20	15	9	4	0	0	0
1210	1225	43	38	32	27	21	16	10	5	0	0	0
1225	1240	44	39	33	28	22	17	11	6	0	0	0
1240	1255	45	40	34	29	23	18	12	6	1	0	0
1255	1270	46	41	35	29	24	18	13	7	2	0	0
1270	1285	47	41	36	30	25	19	14	8	3	0	0
1285	1300	48	42	37	31	26	20	15	9	4	0	0
1300	1315	49	43	38	32	27	21	15	10	4	0	0
1315	1330	50	44	38	33	27	22	16	11	5	0	0
1330	1345	50	45	39	34	28	23	17	12	6	1	0

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
1345	1360	51	46	40	35	29	24	18	13	7	1	0
1360	1375	52	47	41	36	30	24	19	13	8	2	0
1375	1390	53	47	42	36	31	25	20	14	9	3	0
1390	1405	54	48	43	37	32	26	21	15	10	4	0
1405	1420	55	49	44	38	33	27	22	16	10	5	0
1420	1435	56	50	44	39	33	28	22	17	11	6	0
1435	1450	56	51	45	40	34	29	23	18	12	7	1
1450	1465	57	52	46	41	35	30	24	19	13	8	2
1465	1480	58	53	47	42	36	30	25	19	14	8	3
1480	1495	59	53	48	42	37	31	26	20	15	9	4
1495	1510	60	54	49	43	38	32	27	21	16	10	5
1510	1525	61	55	50	44	39	33	28	22	16	11	5
1525	1540	62	56	51	45	39	34	28	23	17	12	6
1540	1555	62	57	51	46	40	35	29	24	18	13	7
1555	1570	63	58	52	47	41	36	30	25	19	14	8
1570	1585	64	59	53	48	42	37	31	25	20	14	9
1585	1600	65	60	54	48	43	37	32	26	21	15	10
1600	1615	66	60	55	49	44	38	33	27	22	16	11
1615	1630	67	61	56	50	45	39	34	28	23	17	11
1630	1645	68	62	57	51	46	40	34	29	23	18	12
1645	1660	68	63	57	52	46	41	35	30	24	19	13
1660	1675	69	64	58	53	47	42	36	31	25	20	14
1675	1690	70	65	59	54	48	43	37	32	26	20	15
1690	1705	71	66	60	54	49	43	38	32	27	21	16
1705	1720	72	66	61	55	50	44	39	33	28	22	17
1720	1735	73	67	62	56	51	45	40	34	29	23	18
1735	1750	74	68	63	57	52	46	40	35	29	24	18
1750	1765	75	69	63	58	52	47	41	36	30	25	19
1765	1780	75	70	64	59	53	48	42	37	31	26	20
1780	1795	76	71	65	60	54	49	43	38	32	26	21
1795	1810	77	72	66	61	55	49	44	38	33	27	22
1810	1825	78	72	67	61	56	50	45	39	34	28	23
1825	1840	79	73	68	62	57	51	46	40	35	29	24
1840	1855	80	74	69	63	58	52	47	41	35	30	24
1855	1870	81	75	69	64	58	53	47	42	36	31	25
1870	1885	81	76	70	65	59	54	48	43	37	32	26
1885	1900	82	77	71	66	60	55	49	44	38	33	27
1900	1915	83	78	72	67	61	55	50	44	39	33	28
1915	1930	84	78	73	67	62	56	51	45	40	34	29
1930	1945	85	79	74	68	63	57	52	46	41	35	30
1945	1960	86	80	75	69	64	58	53	47	41	36	30
1960	1975	87	81	76	70	64	59	53	48	42	37	31
1975	1990	87	82	76	71	65	60	54	49	43	38	32
1990	2005	88	83	77	72	66	61	55	50	44	39	33
2005	2020	89	84	78	73	67	62	56	50	45	39	34
2020	2035	90	85	79	73	68	62	57	51	46	40	35
2035	2050	91	85	80	74	69	63	58	52	47	41	36
2050	2065	92	86	81	75	70	64	59	53	48	42	36
2065	2080	93	87	82	76	71	65	59	54	48	43	37
2080	2095	93	88	82	77	71	66	60	55	49	44	38
2095	2110	94	89	83	78	72	67	61	56	50	45	39
2110	2125	95	90	84	79	73	68	62	57	51	45	40
2125	2140	96	91	85	79	74	68	63	57	52	46	41
2140	2155	97	91	86	80	75	69	64	58	53	47	42
2155	2170	98	92	87	81	76	70	65	59	54	48	43
2170	2185	99	93	88	82	77	71	65	60	54	49	43
2185	2200	100	94	88	83	77	72	66	61	55	50	44
2200	2215	100	95	89	84	78	73	67	62	56	51	45
2215	2230	101	96	90	85	79	74	68	63	57	51	46
2230	2245	102	97	91	86	80	74	69	63	58	52	47

## Head of Household - Biweekly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2245	2260	103	97	92	86	81	75	70	64	59	53	48
2260	2275	104	98	93	87	82	76	71	65	60	54	49
2275	2290	105	99	94	88	83	77	72	66	60	55	49
2290	2305	106	100	95	89	83	78	72	67	61	56	50
2305	2320	106	101	95	90	84	79	73	68	62	57	51
2320	2335	107	102	96	91	85	80	74	69	63	58	52
2335	2350	108	103	97	92	86	81	75	69	64	58	53
2350	2365	109	103	98	92	87	81	76	70	65	59	54
2365	2380	110	104	99	93	88	82	77	71	66	60	55
2380	2395	111	105	100	94	89	83	78	72	67	61	55
2395	2410	112	106	101	95	89	84	78	73	67	62	56
2410	2425	112	107	101	96	90	85	79	74	68	63	57
2425	2440	113	108	102	97	91	86	80	75	69	64	58
2440	2455	114	109	103	98	92	87	81	75	70	64	59
2455	2470	115	110	104	98	93	87	82	76	71	65	60
2470	2485	116	110	105	99	94	88	83	77	72	66	61
2485	2500	117	111	106	100	95	89	84	78	73	67	61
2500	2515	118	112	107	101	96	90	84	79	73	68	62
2515	2530	119	113	107	102	96	91	85	80	74	69	63
2530	2545	119	114	108	103	97	92	86	81	75	70	64
2545	2560	120	115	109	104	98	93	87	82	76	70	65
2560	2575	121	116	110	105	99	93	88	82	77	71	66
2575	2590	122	116	111	105	100	94	89	83	78	72	67
2590	2605	123	117	112	106	101	95	90	84	79	73	68
2605	2620	124	118	113	107	102	96	91	85	79	74	68
2620	2635	125	119	113	108	102	97	91	86	80	75	69
2635	2650	125	120	114	109	103	98	92	87	81	76	70
2650	2665	126	121	115	110	104	99	93	88	82	77	71
2665	2680	127	122	116	111	105	99	94	88	83	77	72
2680	2695	128	122	117	111	106	100	95	89	84	78	73
2695	2710	129	123	118	112	107	101	96	90	85	79	74
2710	2725	130	124	119	113	108	102	97	91	85	80	74
2725	2740	131	125	120	114	108	103	97	92	86	81	75
2740	2755	131	126	120	115	109	104	98	93	87	82	76
2755	2770	132	127	121	116	110	105	99	94	88	83	77
2770	2785	133	128	122	117	111	106	100	94	89	83	78
2785	2800	134	129	123	117	112	106	101	95	90	84	79
2800	2815	135	129	124	118	113	107	102	96	91	85	80
2815	2830	136	130	125	119	114	108	103	97	92	86	80
2830	2845	137	131	126	120	115	109	103	98	92	87	81
2845	2860	137	132	126	121	115	110	104	99	93	88	82
2860	2875	138	133	127	122	116	111	105	100	94	89	83
2875	2890	139	134	128	123	117	112	106	101	95	89	84
2890	2905	140	135	129	123	118	112	107	101	96	90	85
2905	2920	141	135	130	124	119	113	108	102	97	91	86
2920	2935	142	136	131	125	120	114	109	103	98	92	87
2935	2950	143	137	132	126	121	115	109	104	98	93	87
2950	2965	144	138	132	127	121	116	110	105	99	94	88
2965	2980	144	139	133	128	122	117	111	106	100	95	89
2980	2995	145	140	134	129	123	118	112	107	101	95	90
2995	3010	146	141	135	130	124	118	113	107	102	96	91
3010	3025	147	141	136	130	125	119	114	108	103	97	92
3025	3040	148	142	137	131	126	120	115	109	104	98	93
3040	3055	149	143	138	132	127	121	116	110	104	99	93
3055	3070	150	144	138	133	127	122	116	111	105	100	94
3070	3085	150	145	139	134	128	123	117	112	106	101	95
3085	3100	151	146	140	135	129	124	118	113	107	102	96
3100	3115	152	147	141	136	130	124	119	113	108	102	97
3115	3130	153	147	142	136	131	125	120	114	109	103	98
3130	3145	154	148	143	137	132	126	121	115	110	104	99

3145 and over use the percentage method beginning on page 14.

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	500	0	0	0	0	0	0	0	0	0	0	0
500	515	0	0	0	0	0	0	0	0	0	0	0
515	530	1	0	0	0	0	0	0	0	0	0	0
530	545	2	0	0	0	0	0	0	0	0	0	0
545	560	3	0	0	0	0	0	0	0	0	0	0
560	575	4	0	0	0	0	0	0	0	0	0	0
575	590	5	0	0	0	0	0	0	0	0	0	0
590	605	6	0	0	0	0	0	0	0	0	0	0
605	620	6	0	0	0	0	0	0	0	0	0	0
620	635	7	1	0	0	0	0	0	0	0	0	0
635	650	8	2	0	0	0	0	0	0	0	0	0
650	665	9	3	0	0	0	0	0	0	0	0	0
665	680	10	4	0	0	0	0	0	0	0	0	0
680	695	11	5	0	0	0	0	0	0	0	0	0
695	710	12	6	0	0	0	0	0	0	0	0	0
710	725	13	7	1	0	0	0	0	0	0	0	0
725	740	13	7	1	0	0	0	0	0	0	0	0
740	755	14	8	2	0	0	0	0	0	0	0	0
755	770	15	9	3	0	0	0	0	0	0	0	0
770	785	16	10	4	0	0	0	0	0	0	0	0
785	800	17	11	5	0	0	0	0	0	0	0	0
800	815	18	12	6	0	0	0	0	0	0	0	0
815	830	19	13	7	1	0	0	0	0	0	0	0
830	845	19	13	7	1	0	0	0	0	0	0	0
845	860	20	14	8	2	0	0	0	0	0	0	0
860	875	21	15	9	3	0	0	0	0	0	0	0
875	890	22	16	10	4	0	0	0	0	0	0	0
890	905	23	17	11	5	0	0	0	0	0	0	0
905	920	24	18	12	6	0	0	0	0	0	0	0
920	935	25	19	13	7	1	0	0	0	0	0	0
935	950	25	19	13	7	1	0	0	0	0	0	0
950	965	26	20	14	8	2	0	0	0	0	0	0
965	980	27	21	15	9	3	0	0	0	0	0	0
980	995	28	22	16	10	4	0	0	0	0	0	0
995	1010	29	23	17	11	5	0	0	0	0	0	0
1010	1025	30	24	18	12	6	0	0	0	0	0	0
1025	1040	31	25	19	13	7	1	0	0	0	0	0
1040	1055	31	25	20	14	8	2	0	0	0	0	0
1055	1070	32	26	20	14	8	2	0	0	0	0	0
1070	1085	33	27	21	15	9	3	0	0	0	0	0
1085	1100	34	28	22	16	10	4	0	0	0	0	0
1100	1115	35	29	23	17	11	5	0	0	0	0	0
1115	1130	36	30	24	18	12	6	0	0	0	0	0
1130	1145	37	31	25	19	13	7	1	0	0	0	0
1145	1160	38	32	26	20	14	8	2	0	0	0	0
1160	1175	38	32	26	20	14	8	2	0	0	0	0
1175	1190	39	33	27	21	15	9	3	0	0	0	0
1190	1205	40	34	28	22	16	10	4	0	0	0	0
1205	1220	41	35	29	23	17	11	5	0	0	0	0
1220	1235	42	36	30	24	18	12	6	0	0	0	0
1235	1250	43	37	31	25	19	13	7	1	0	0	0
1250	1265	44	38	32	26	20	14	8	2	0	0	0
1265	1280	44	38	32	26	20	14	8	2	0	0	0
1280	1295	45	39	33	27	21	15	9	3	0	0	0
1295	1310	46	40	34	28	22	16	10	4	0	0	0
1310	1325	47	41	35	29	23	17	11	5	0	0	0
1325	1340	48	42	36	30	24	18	12	6	0	0	0
1340	1355	49	43	37	31	25	19	13	7	1	0	0
1355	1370	50	44	38	32	26	20	14	8	2	0	0
1370	1385	50	44	38	32	26	21	15	9	3	0	0

## Head of Household - Semimonthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	The amount of income tax to be withheld is -										
		0	1	2	3	4	5	6	7	8	9	10
1385	1400	51	45	39	33	27	21	15	9	3	0	0
1400	1415	52	46	40	34	28	22	16	10	4	0	0
1415	1430	53	47	41	35	29	23	17	11	5	0	0
1430	1445	54	48	42	36	30	24	18	12	6	0	0
1445	1460	55	49	43	37	31	25	19	13	7	1	0
1460	1475	56	50	44	38	32	26	20	14	8	2	0
1475	1490	56	51	45	39	33	27	21	15	9	3	0
1490	1505	57	51	45	39	33	27	21	15	9	3	0
1505	1520	58	52	46	40	34	28	22	16	10	4	0
1520	1535	59	53	47	41	35	29	23	17	11	5	0
1535	1550	60	54	48	42	36	30	24	18	12	6	0
1550	1565	61	55	49	43	37	31	25	19	13	7	1
1565	1580	62	56	50	44	38	32	26	20	14	8	2
1580	1595	63	57	51	45	39	33	27	21	15	9	3
1595	1610	63	57	51	45	39	33	27	21	15	9	3
1610	1625	64	58	52	46	40	34	28	22	16	10	4
1625	1640	65	59	53	47	41	35	29	23	17	11	5
1640	1655	66	60	54	48	42	36	30	24	18	12	6
1655	1670	67	61	55	49	43	37	31	25	19	13	7
1670	1685	68	62	56	50	44	38	32	26	20	14	8
1685	1700	69	63	57	51	45	39	33	27	21	15	9
1700	1715	69	63	57	51	45	39	33	28	22	16	10
1715	1730	70	64	58	52	46	40	34	28	22	16	10
1730	1745	71	65	59	53	47	41	35	29	23	17	11
1745	1760	72	66	60	54	48	42	36	30	24	18	12
1760	1775	73	67	61	55	49	43	37	31	25	19	13
1775	1790	74	68	62	56	50	44	38	32	26	20	14
1790	1805	75	69	63	57	51	45	39	33	27	21	15
1805	1820	75	69	63	58	52	46	40	34	28	22	16
1820	1835	76	70	64	58	52	46	40	34	28	22	16
1835	1850	77	71	65	59	53	47	41	35	29	23	17
1850	1865	78	72	66	60	54	48	42	36	30	24	18
1865	1880	79	73	67	61	55	49	43	37	31	25	19
1880	1895	80	74	68	62	56	50	44	38	32	26	20
1895	1910	81	75	69	63	57	51	45	39	33	27	21
1910	1925	82	76	70	64	58	52	46	40	34	28	22
1925	1940	82	76	70	64	58	52	46	40	34	28	22
1940	1955	83	77	71	65	59	53	47	41	35	29	23
1955	1970	84	78	72	66	60	54	48	42	36	30	24
1970	1985	85	79	73	67	61	55	49	43	37	31	25
1985	2000	86	80	74	68	62	56	50	44	38	32	26
2000	2015	87	81	75	69	63	57	51	45	39	33	27
2015	2030	88	82	76	70	64	58	52	46	40	34	28
2030	2045	88	82	76	70	64	58	52	46	40	35	29
2045	2060	89	83	77	71	65	59	53	47	41	35	29
2060	2075	90	84	78	72	66	60	54	48	42	36	30
2075	2090	91	85	79	73	67	61	55	49	43	37	31
2090	2105	92	86	80	74	68	62	56	50	44	38	32
2105	2120	93	87	81	75	69	63	57	51	45	39	33
2120	2135	94	88	82	76	70	64	58	52	46	40	34
2135	2150	94	88	82	76	70	64	59	53	47	41	35
2150	2165	95	89	83	77	71	65	59	53	47	41	35
2165	2180	96	90	84	78	72	66	60	54	48	42	36
2180	2195	97	91	85	79	73	67	61	55	49	43	37
2195	2210	98	92	86	80	74	68	62	56	50	44	38
2210	2225	99	93	87	81	75	69	63	57	51	45	39
2225	2240	100	94	88	82	76	70	64	58	52	46	40
2240	2255	100	94	89	83	77	71	65	59	53	47	41
2255	2270	101	95	89	83	77	71	65	59	53	47	41
2270	2285	102	96	90	84	78	72	66	60	54	48	42

## Head of Household - Semimonthly Payroll Period

If the wages are -		And the number of withholding allowances claimed is -										
At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2285	2300	103	97	91	85	79	73	67	61	55	49	43
2300	2315	104	98	92	86	80	74	68	62	56	50	44
2315	2330	105	99	93	87	81	75	69	63	57	51	45
2330	2345	106	100	94	88	82	76	70	64	58	52	46
2345	2360	107	101	95	89	83	77	71	65	59	53	47
2360	2375	107	101	95	89	83	77	71	65	59	53	47
2375	2390	108	102	96	90	84	78	72	66	60	54	48
2390	2405	109	103	97	91	85	79	73	67	61	55	49
2405	2420	110	104	98	92	86	80	74	68	62	56	50
2420	2435	111	105	99	93	87	81	75	69	63	57	51
2435	2450	112	106	100	94	88	82	76	70	64	58	52
2450	2465	113	107	101	95	89	83	77	71	65	59	53
2465	2480	113	107	101	95	89	83	77	71	66	60	54
2480	2495	114	108	102	96	90	84	78	72	66	60	54
2495	2510	115	109	103	97	91	85	79	73	67	61	55
2510	2525	116	110	104	98	92	86	80	74	68	62	56
2525	2540	117	111	105	99	93	87	81	75	69	63	57
2540	2555	118	112	106	100	94	88	82	76	70	64	58
2555	2570	119	113	107	101	95	89	83	77	71	65	59
2570	2585	119	113	107	101	95	90	84	78	72	66	60
2585	2600	120	114	108	102	96	90	84	78	72	66	60
2600	2615	121	115	109	103	97	91	85	79	73	67	61
2615	2630	122	116	110	104	98	92	86	80	74	68	62
2630	2645	123	117	111	105	99	93	87	81	75	69	63
2645	2660	124	118	112	106	100	94	88	82	76	70	64
2660	2675	125	119	113	107	101	95	89	83	77	71	65
2675	2690	125	120	114	108	102	96	90	84	78	72	66
2690	2705	126	120	114	108	102	96	90	84	78	72	66
2705	2720	127	121	115	109	103	97	91	85	79	73	67
2720	2735	128	122	116	110	104	98	92	86	80	74	68
2735	2750	129	123	117	111	105	99	93	87	81	75	69
2750	2765	130	124	118	112	106	100	94	88	82	76	70
2765	2780	131	125	119	113	107	101	95	89	83	77	71
2780	2795	132	126	120	114	108	102	96	90	84	78	72
2795	2810	132	126	120	114	108	102	96	90	84	78	72
2810	2825	133	127	121	115	109	103	97	91	85	79	73
2825	2840	134	128	122	116	110	104	98	92	86	80	74
2840	2855	135	129	123	117	111	105	99	93	87	81	75
2855	2870	136	130	124	118	112	106	100	94	88	82	76
2870	2885	137	131	125	119	113	107	101	95	89	83	77
2885	2900	138	132	126	120	114	108	102	96	90	84	78
2900	2915	138	132	126	120	114	108	102	97	91	85	79
2915	2930	139	133	127	121	115	109	103	97	91	85	79
2930	2945	140	134	128	122	116	110	104	98	92	86	80
2945	2960	141	135	129	123	117	111	105	99	93	87	81
2960	2975	142	136	130	124	118	112	106	100	94	88	82
2975	2990	143	137	131	125	119	113	107	101	95	89	83
2990	3005	144	138	132	126	120	114	108	102	96	90	84
3005	3020	144	138	132	127	121	115	109	103	97	91	85
3020	3035	145	139	133	127	121	115	109	103	97	91	85
3035	3050	146	140	134	128	122	116	110	104	98	92	86
3050	3065	147	141	135	129	123	117	111	105	99	93	87
3065	3080	148	142	136	130	124	118	112	106	100	94	88
3080	3095	149	143	137	131	125	119	113	107	101	95	89
3095	3110	150	144	138	132	126	120	114	108	102	96	90
3110	3125	151	145	139	133	127	121	115	109	103	97	91
3125	3140	151	145	139	133	127	121	115	109	103	97	91
3140	3155	152	146	140	134	128	122	116	110	104	98	92
3155	3170	153	147	141	135	129	123	117	111	105	99	93
3170	3185	154	148	142	136	130	124	118	112	106	100	94

**3185 and over use the percentage method beginning on page 14.**



## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
0	980	0	0	0	0	0	0	0	0	0	0	0
980	1000	0	0	0	0	0	0	0	0	0	0	0
1000	1020	1	0	0	0	0	0	0	0	0	0	0
1020	1040	2	0	0	0	0	0	0	0	0	0	0
1040	1060	3	0	0	0	0	0	0	0	0	0	0
1060	1080	4	0	0	0	0	0	0	0	0	0	0
1080	1100	5	0	0	0	0	0	0	0	0	0	0
1100	1120	6	0	0	0	0	0	0	0	0	0	0
1120	1140	7	0	0	0	0	0	0	0	0	0	0
1140	1160	9	0	0	0	0	0	0	0	0	0	0
1160	1180	10	0	0	0	0	0	0	0	0	0	0
1180	1200	11	0	0	0	0	0	0	0	0	0	0
1200	1220	12	0	0	0	0	0	0	0	0	0	0
1220	1240	13	1	0	0	0	0	0	0	0	0	0
1240	1260	14	2	0	0	0	0	0	0	0	0	0
1260	1280	16	4	0	0	0	0	0	0	0	0	0
1280	1300	17	5	0	0	0	0	0	0	0	0	0
1300	1320	18	6	0	0	0	0	0	0	0	0	0
1320	1340	19	7	0	0	0	0	0	0	0	0	0
1340	1360	20	8	0	0	0	0	0	0	0	0	0
1360	1380	21	9	0	0	0	0	0	0	0	0	0
1380	1400	22	10	0	0	0	0	0	0	0	0	0
1400	1420	24	12	0	0	0	0	0	0	0	0	0
1420	1440	25	13	1	0	0	0	0	0	0	0	0
1440	1460	26	14	2	0	0	0	0	0	0	0	0
1460	1480	27	15	3	0	0	0	0	0	0	0	0
1480	1500	28	16	4	0	0	0	0	0	0	0	0
1500	1520	29	17	5	0	0	0	0	0	0	0	0
1520	1540	30	18	7	0	0	0	0	0	0	0	0
1540	1560	32	20	8	0	0	0	0	0	0	0	0
1560	1580	33	21	9	0	0	0	0	0	0	0	0
1580	1600	34	22	10	0	0	0	0	0	0	0	0
1600	1620	35	23	11	0	0	0	0	0	0	0	0
1620	1640	36	24	12	0	0	0	0	0	0	0	0
1640	1660	37	25	13	1	0	0	0	0	0	0	0
1660	1680	39	27	15	3	0	0	0	0	0	0	0
1680	1700	40	28	16	4	0	0	0	0	0	0	0
1700	1720	41	29	17	5	0	0	0	0	0	0	0
1720	1740	42	30	18	6	0	0	0	0	0	0	0
1740	1760	43	31	19	7	0	0	0	0	0	0	0
1760	1780	44	32	20	8	0	0	0	0	0	0	0
1780	1800	45	33	21	9	0	0	0	0	0	0	0
1800	1820	47	35	23	11	0	0	0	0	0	0	0
1820	1840	48	36	24	12	0	0	0	0	0	0	0
1840	1860	49	37	25	13	1	0	0	0	0	0	0
1860	1880	50	38	26	14	2	0	0	0	0	0	0
1880	1900	51	39	27	15	3	0	0	0	0	0	0
1900	1920	52	40	28	16	4	0	0	0	0	0	0
1920	1940	53	41	30	18	6	0	0	0	0	0	0
1940	1960	55	43	31	19	7	0	0	0	0	0	0
1960	1980	56	44	32	20	8	0	0	0	0	0	0
1980	2000	57	45	33	21	9	0	0	0	0	0	0
2000	2020	58	46	34	22	10	0	0	0	0	0	0
2020	2040	59	47	35	23	11	0	0	0	0	0	0
2040	2060	60	48	36	24	12	0	0	0	0	0	0
2060	2080	62	50	38	26	14	2	0	0	0	0	0
2080	2100	63	51	39	27	15	3	0	0	0	0	0
2100	2120	64	52	40	28	16	4	0	0	0	0	0
2120	2140	65	53	41	29	17	5	0	0	0	0	0
2140	2160	66	54	42	30	18	6	0	0	0	0	0

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
2160	2180	67	55	43	31	19	7	0	0	0	0	0
2180	2200	68	56	44	32	21	9	0	0	0	0	0
2200	2220	70	58	46	34	22	10	0	0	0	0	0
2220	2240	71	59	47	35	23	11	0	0	0	0	0
2240	2260	72	60	48	36	24	12	0	0	0	0	0
2260	2280	73	61	49	37	25	13	1	0	0	0	0
2280	2300	74	62	50	38	26	14	2	0	0	0	0
2300	2320	75	63	51	39	27	15	3	0	0	0	0
2320	2340	76	64	53	41	29	17	5	0	0	0	0
2340	2360	78	66	54	42	30	18	6	0	0	0	0
2360	2380	79	67	55	43	31	19	7	0	0	0	0
2380	2400	80	68	56	44	32	20	8	0	0	0	0
2400	2420	81	69	57	45	33	21	9	0	0	0	0
2420	2440	82	70	58	46	34	22	10	0	0	0	0
2440	2460	83	71	59	47	35	23	12	0	0	0	0
2460	2480	85	73	61	49	37	25	13	1	0	0	0
2480	2500	86	74	62	50	38	26	14	2	0	0	0
2500	2520	87	75	63	51	39	27	15	3	0	0	0
2520	2540	88	76	64	52	40	28	16	4	0	0	0
2540	2560	89	77	65	53	41	29	17	5	0	0	0
2560	2580	90	78	66	54	42	30	18	6	0	0	0
2580	2600	91	79	67	55	44	32	20	8	0	0	0
2600	2620	93	81	69	57	45	33	21	9	0	0	0
2620	2640	94	82	70	58	46	34	22	10	0	0	0
2640	2660	95	83	71	59	47	35	23	11	0	0	0
2660	2680	96	84	72	60	48	36	24	12	0	0	0
2680	2700	97	85	73	61	49	37	25	13	1	0	0
2700	2720	98	86	74	62	50	38	26	14	2	0	0
2720	2740	99	87	76	64	52	40	28	16	4	0	0
2740	2760	101	89	77	65	53	41	29	17	5	0	0
2760	2780	102	90	78	66	54	42	30	18	6	0	0
2780	2800	103	91	79	67	55	43	31	19	7	0	0
2800	2820	104	92	80	68	56	44	32	20	8	0	0
2820	2840	105	93	81	69	57	45	33	21	9	0	0
2840	2860	106	94	82	70	58	46	35	23	11	0	0
2860	2880	108	96	84	72	60	48	36	24	12	0	0
2880	2900	109	97	85	73	61	49	37	25	13	1	0
2900	2920	110	98	86	74	62	50	38	26	14	2	0
2920	2940	111	99	87	75	63	51	39	27	15	3	0
2940	2960	112	100	88	76	64	52	40	28	16	4	0
2960	2980	113	101	89	77	65	53	41	29	17	5	0
2980	3000	114	102	90	78	67	55	43	31	19	7	0
3000	3020	116	104	92	80	68	56	44	32	20	8	0
3020	3040	117	105	93	81	69	57	45	33	21	9	0
3040	3060	118	106	94	82	70	58	46	34	22	10	0
3060	3080	119	107	95	83	71	59	47	35	23	11	0
3080	3100	120	108	96	84	72	60	48	36	24	12	0
3100	3120	121	109	97	85	73	61	49	37	25	14	2
3120	3140	122	110	99	87	75	63	51	39	27	15	3
3140	3160	124	112	100	88	76	64	52	40	28	16	4
3160	3180	125	113	101	89	77	65	53	41	29	17	5
3180	3200	126	114	102	90	78	66	54	42	30	18	6
3200	3220	127	115	103	91	79	67	55	43	31	19	7
3220	3240	128	116	104	92	80	68	56	44	32	20	8
3240	3260	129	117	105	93	81	69	58	46	34	22	10
3260	3280	131	119	107	95	83	71	59	47	35	23	11
3280	3300	132	120	108	96	84	72	60	48	36	24	12
3300	3320	133	121	109	97	85	73	61	49	37	25	13
3320	3340	134	122	110	98	86	74	62	50	38	26	14
3340	3360	135	123	111	99	87	75	63	51	39	27	15

## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
		The amount of income tax to be withheld is -										
3360	3380	136	124	112	100	88	76	64	52	40	28	16
3380	3400	137	125	113	101	90	78	66	54	42	30	18
3400	3420	139	127	115	103	91	79	67	55	43	31	19
3420	3440	140	128	116	104	92	80	68	56	44	32	20
3440	3460	141	129	117	105	93	81	69	57	45	33	21
3460	3480	142	130	118	106	94	82	70	58	46	34	22
3480	3500	143	131	119	107	95	83	71	59	47	35	23
3500	3520	144	132	120	108	96	84	72	60	48	37	25
3520	3540	145	133	122	110	98	86	74	62	50	38	26
3540	3560	147	135	123	111	99	87	75	63	51	39	27
3560	3580	148	136	124	112	100	88	76	64	52	40	28
3580	3600	149	137	125	113	101	89	77	65	53	41	29
3600	3620	150	138	126	114	102	90	78	66	54	42	30
3620	3640	151	139	127	115	103	91	79	67	55	43	31
3640	3660	152	140	128	116	104	92	81	69	57	45	33
3660	3680	154	142	130	118	106	94	82	70	58	46	34
3680	3700	155	143	131	119	107	95	83	71	59	47	35
3700	3720	156	144	132	120	108	96	84	72	60	48	36
3720	3740	157	145	133	121	109	97	85	73	61	49	37
3740	3760	158	146	134	122	110	98	86	74	62	50	38
3760	3780	159	147	135	123	111	99	87	75	63	51	39
3780	3800	160	148	136	124	113	101	89	77	65	53	41
3800	3820	162	150	138	126	114	102	90	78	66	54	42
3820	3840	163	151	139	127	115	103	91	79	67	55	43
3840	3860	164	152	140	128	116	104	92	80	68	56	44
3860	3880	165	153	141	129	117	105	93	81	69	57	45
3880	3900	166	154	142	130	118	106	94	82	70	58	46
3900	3920	167	155	143	131	119	107	95	83	71	60	48
3920	3940	168	156	145	133	121	109	97	85	73	61	49
3940	3960	170	158	146	134	122	110	98	86	74	62	50
3960	3980	171	159	147	135	123	111	99	87	75	63	51
3980	4000	172	160	148	136	124	112	100	88	76	64	52
4000	4020	173	161	149	137	125	113	101	89	77	65	53
4020	4040	174	162	150	138	126	114	102	90	78	66	54
4040	4060	175	163	151	139	127	115	104	92	80	68	56
4060	4080	177	165	153	141	129	117	105	93	81	69	57
4080	4100	178	166	154	142	130	118	106	94	82	70	58
4100	4120	179	167	155	143	131	119	107	95	83	71	59
4120	4140	180	168	156	144	132	120	108	96	84	72	60
4140	4160	181	169	157	145	133	121	109	97	85	73	61
4160	4180	182	170	158	146	134	122	110	98	86	74	62
4180	4200	183	171	159	147	136	124	112	100	88	76	64
4200	4220	185	173	161	149	137	125	113	101	89	77	65
4220	4240	186	174	162	150	138	126	114	102	90	78	66
4240	4260	187	175	163	151	139	127	115	103	91	79	67
4260	4280	188	176	164	152	140	128	116	104	92	80	68
4280	4300	189	177	165	153	141	129	117	105	93	81	69
4300	4320	190	178	166	154	142	130	118	106	94	83	71
4320	4340	191	179	168	156	144	132	120	108	96	84	72
4340	4360	193	181	169	157	145	133	121	109	97	85	73
4360	4380	194	182	170	158	146	134	122	110	98	86	74
4380	4400	195	183	171	159	147	135	123	111	99	87	75
4400	4420	196	184	172	160	148	136	124	112	100	88	76
4420	4440	197	185	173	161	149	137	125	113	101	89	77
4440	4460	198	186	174	162	150	138	127	115	103	91	79
4460	4480	200	188	176	164	152	140	128	116	104	92	80
4480	4500	201	189	177	165	153	141	129	117	105	93	81
4500	4520	202	190	178	166	154	142	130	118	106	94	82
4520	4540	203	191	179	167	155	143	131	119	107	95	83
4540	4560	204	192	180	168	156	144	132	120	108	96	84

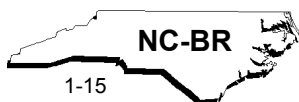
## Head of Household - Monthly Payroll Period

If the wages are -

And the number of withholding allowances claimed is -

At least	But less than	0	1	2	3	4	5	6	7	8	9	10
The amount of income tax to be withheld is -												
4560	4580	205	193	181	169	157	145	133	121	109	97	85
4580	4600	206	194	182	170	159	147	135	123	111	99	87
4600	4620	208	196	184	172	160	148	136	124	112	100	88
4620	4640	209	197	185	173	161	149	137	125	113	101	89
4640	4660	210	198	186	174	162	150	138	126	114	102	90
4660	4680	211	199	187	175	163	151	139	127	115	103	91
4680	4700	212	200	188	176	164	152	140	128	116	104	92
4700	4720	213	201	189	177	165	153	141	129	117	106	94
4720	4740	214	202	191	179	167	155	143	131	119	107	95
4740	4760	216	204	192	180	168	156	144	132	120	108	96
4760	4780	217	205	193	181	169	157	145	133	121	109	97
4780	4800	218	206	194	182	170	158	146	134	122	110	98
4800	4820	219	207	195	183	171	159	147	135	123	111	99
4820	4840	220	208	196	184	172	160	148	136	124	112	100
4840	4860	221	209	197	185	173	161	150	138	126	114	102
4860	4880	223	211	199	187	175	163	151	139	127	115	103
4880	4900	224	212	200	188	176	164	152	140	128	116	104
4900	4920	225	213	201	189	177	165	153	141	129	117	105
4920	4940	226	214	202	190	178	166	154	142	130	118	106
4940	4960	227	215	203	191	179	167	155	143	131	119	107
4960	4980	228	216	204	192	180	168	156	144	132	120	108
4980	5000	229	217	205	193	182	170	158	146	134	122	110
5000	5020	231	219	207	195	183	171	159	147	135	123	111
5020	5040	232	220	208	196	184	172	160	148	136	124	112
5040	5060	233	221	209	197	185	173	161	149	137	125	113
5060	5080	234	222	210	198	186	174	162	150	138	126	114
5080	5100	235	223	211	199	187	175	163	151	139	127	115
5100	5120	236	224	212	200	188	176	164	152	140	129	117
5120	5140	237	225	214	202	190	178	166	154	142	130	118
5140	5160	239	227	215	203	191	179	167	155	143	131	119
5160	5180	240	228	216	204	192	180	168	156	144	132	120
5180	5200	241	229	217	205	193	181	169	157	145	133	121
5200	5220	242	230	218	206	194	182	170	158	146	134	122
5220	5240	243	231	219	207	195	183	171	159	147	135	123
5240	5260	244	232	220	208	196	184	173	161	149	137	125
5260	5280	246	234	222	210	198	186	174	162	150	138	126
5280	5300	247	235	223	211	199	187	175	163	151	139	127
5300	5320	248	236	224	212	200	188	176	164	152	140	128
5320	5340	249	237	225	213	201	189	177	165	153	141	129
5340	5360	250	238	226	214	202	190	178	166	154	142	130
5360	5380	251	239	227	215	203	191	179	167	155	143	131
5380	5400	252	240	228	216	205	193	181	169	157	145	133
5400	5420	254	242	230	218	206	194	182	170	158	146	134
5420	5440	255	243	231	219	207	195	183	171	159	147	135
5440	5460	256	244	232	220	208	196	184	172	160	148	136
5460	5480	257	245	233	221	209	197	185	173	161	149	137
5480	5500	258	246	234	222	210	198	186	174	162	150	138
5500	5520	259	247	235	223	211	199	187	175	163	152	140
5520	5540	260	248	237	225	213	201	189	177	165	153	141
5540	5560	262	250	238	226	214	202	190	178	166	154	142
5560	5580	263	251	239	227	215	203	191	179	167	155	143
5580	5600	264	252	240	228	216	204	192	180	168	156	144
5600	5620	265	253	241	229	217	205	193	181	169	157	145
5620	5640	266	254	242	230	218	206	194	182	170	158	146
5640	5660	267	255	243	231	219	207	196	184	172	160	148
5660	5680	269	257	245	233	221	209	197	185	173	161	149
5680	5700	270	258	246	234	222	210	198	186	174	162	150
5700	5720	271	259	247	235	223	211	199	187	175	163	151
5720	5740	272	260	248	236	224	212	200	188	176	164	152
5740	5760	273	261	249	237	225	213	201	189	177	165	153

5760 and over use the percentage method beginning on page 14.



# Business Registration Application for Income Tax Withholding, Sales and Use Tax, and Machinery and Equipment Tax

North Carolina Department of Revenue

Office Use

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I. Identifying Information

1. Federal Employer ID No.:  -  or Proprietor's Social Security No.:  -  -

2. Type of Ownership:  Proprietorship  Corporation  LLC  Partnership  LLP  Fiduciary  Other (Specify) \_\_\_\_\_  
If a corporation, state of incorporation: \_\_\_\_\_ If Corporation or LLC, enter N.C. Secretary of State ID No., if applicable: \_\_\_\_\_

3. Legal Business or Owner's Name: \_\_\_\_\_

4. Trade Name (DBA Name): \_\_\_\_\_

5. Daytime Business Phone: \_\_\_\_\_ 6. Fax Phone: \_\_\_\_\_

7. Business Location in N.C.: Street \_\_\_\_\_  
(Not P.O. Box Number) City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_ County \_\_\_\_\_

8. Is the business located within city or town limits?  Yes  No 9. Number of locations in N.C. \_\_\_\_\_ Enclose list if more than one.

10. Mailing Address: Street or P.O. Box \_\_\_\_\_  
City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

11. List responsible persons (President, Treasurer, Chief Financial Officer, Manager, Primary Partners, other officers, etc.):

Name	Title	Social Security No.	Address

II. Withholding Tax Section

Complete to apply for an Income Tax Withholding Number.

-Do you have employees who are subject to N.C. withholding?  Yes  No -Date when wages were or will first be paid in N.C.: \_\_\_\_\_  
(You are required to file a return beginning with the month or quarter you indicate.)

-Do you make pension payments to N.C. residents?  Yes  No  
If yes, do you choose to report the pension payment withholding separately? (See instructions)  Yes  No

-Do you pay compensation (other than wages to employees) to a nonresident entity or a nonresident individual for personal services performed in N.C.?  Yes  No

-Do you pay compensation (other than wages) to an ITIN contractor for services performed in N.C.?  Yes  No

-Total amount you expect to withhold each month:  Less than \$250 (Quarterly)  \$250 - \$2,000 (Monthly)  more than \$2,000 (Semiweekly)

-If business is seasonal (six or fewer months), fill in circles for months employees are paid:  Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

III. Sales and Use Tax Section

Complete to apply for a Sales and Use Tax Number.

-When will you start selling or purchasing items or services subject to N.C. sales or use tax? \_\_\_\_\_ (You are required to file a return beginning with the month or quarter you indicate.)

-Will your sales or gross receipts be?  Retail (to users or consumers)  Wholesale (to registered merchants for resale)  Both Retail and Wholesale

-What kind of business are you engaged in? (Be specific) \_\_\_\_\_

-What accounting method will you use?\*  Cash  Accrual -Are you registering only to remit use tax on purchases?  Yes  No

-Will you provide and sell piped natural gas?  Yes  No -Will you provide and sell telecommunications services?  Yes  No

-Will you provide and sell electricity?  Yes  No -Will you provide and sell direct-to-home satellite services?  Yes  No

-Will you lease motor vehicles to others?  Yes  No -Will you provide and sell other video programming services?  Yes  No

-Will you sell new tires?  Yes  No -Will you provide and sell prepaid wireless telecommunications services?  Yes  No

-Will you sell new appliances?  Yes  No

-Amount of sales tax expected each month:  Less than \$100 (Quarterly)  \$100 - \$20,000 (Monthly)  More than \$20,000 (Monthly with Prepayment)

-If business is seasonal (six or fewer months), fill in circles for months of sales:  Jan  Feb  Mar  Apr  May  Jun  Jul  Aug  Sep  Oct  Nov  Dec

\*Sales tax on telecommunications services and electricity must be reported on the accrual basis.

**IV. Machinery and Equipment Tax Section** - Complete to apply for a number to remit tax on purchases of machinery and equipment.

-Are you registering to remit tax on purchases of machinery and equipment to operate a manufacturing industry or plant, certain recycling purchases by a major recycling facility, or other items subject to tax pursuant to Article 5F?  Yes  No

-When will you begin making these purchases? \_\_\_\_\_

**V. Signature:** \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_  
I certify that, to the best of my knowledge, this application is accurate and complete.

Mail to: N.C. Department of Revenue, P. O. Box 25000, Raleigh, NC 27640-0100

## Income Tax Withholding

**Wages:** North Carolina law requires withholding of income tax from salaries and wages of all residents regardless of where earned and from wages of nonresidents for personal services performed in this State. The tax must be withheld from each payment of wages, and is considered to be held in trust until it is paid to the Department of Revenue. Due date requirements for reporting and paying the tax depend on the amount of tax withheld each month. Employers withholding less than \$250 per month report and pay quarterly. Employers who, on average, withhold at least \$250 but less than \$2,000 per month report and pay monthly. Employers who, on average, withhold \$2,000 or more per month make payments on the dates federal deposits are required and file quarterly reports.

**Pension Payments:** If you are required to withhold federal tax under section 3405 of the Internal Revenue Code on a pension payment to a N.C. resident, you must also withhold State income tax unless the recipient elects no withholding. You must withhold on periodic payments as if the recipient is a married person with three allowances unless the recipient provides an exemption certificate (Form NC-4P) reflecting a different filing status or number of allowances. For nonperiodic distributions, 4% of the tax must be withheld. **Reporting and Paying Pension Withholding:** If you already have a wage withholding identification number, you can report and pay the pension withholding with your wage withholding or you may choose to report and pay the withholding tax separately. If you choose to pay pension withholding with wage withholding, you do not have to complete this form. However, if you choose separate reporting of wage and pension withholding, or if you report only pension withholding, you must complete and file this form to obtain a new identification number.

**Compensation Paid to a Nonresident Individual or Nonresident Entity for Personal Services Performed in North Carolina:** If you pay non-wage compensation of more than \$1,500 during the calendar year to a nonresident contractor for personal services performed in N.C. in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program, you must withhold N.C. income tax at the rate of 4% from this non-wage compensation.

**Compensation Paid to an ITIN Contractor:** If you pay non-wage compensation of more than \$1,500 during the calendar year to an ITIN contractor, you must withhold North Carolina income tax at the rate of 4% from the non-wage compensation. An ITIN contractor is a contractor who performs services in North Carolina for compensation other than wages and whose taxpayer identification number is an ITIN number instead of a social security number. An ITIN is issued by the Internal Revenue Services to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number.

**Reporting and Paying Withholding from Non-wage Compensation:** If you already have a wage withholding identification number, you should report and pay the non-wage withholding with your wage withholding. If you report only non-wage withholding, you must complete and file this form to obtain a withholding identification number. **For detailed instructions on reporting and paying tax withheld from wages, pensions, and other non-wage compensation, see Form NC-30, Income Tax Withholding Tables and Instructions for Employers. Form NC-30 is available on the Department's website at [www.dorncc.com](http://www.dorncc.com).**

## Sales and Use Tax

Every person engaged in business as a retailer or wholesale merchant in this State or a facilitator liable for remittance of sales and use taxes, must obtain a Certificate of Registration. A Certificate of Registration issued by the Department contains the sales and use account ID issued by the Department. A Certificate of Registration allows the retailer or wholesale merchant to issue Form E-595E, Streamlined Sales and Use Tax Agreement Certificate of Exemption or the required data elements per N.C. Gen. Stat. § 105-164.28, to obtain tangible personal property, certain digital property or certain services at the time of purchase for resale without paying sales and use tax. A purchaser is liable for a \$250.00 penalty for misuse of the Certificate of Exemption per N.C. Gen. Stat. § 105-236(a)(5a). See Form E-595E instructions for the proper use of the form.

Every business that purchases taxable tangible personal property, certain digital property or certain services inside or outside this State for storage, use, or consumption in North Carolina where sales and use tax is not paid to the vendor at the time of purchase is required to obtain a Certificate of Registration to remit use tax due on the purchase price of such items unless the business is currently registered to remit sales tax. Individuals that purchase non-business items should remit any applicable sales and use tax due on their North Carolina Individual Income Tax Return and should not register with the Department to obtain a Certificate of Registration.

In addition to items subject to the general State and applicable local and transit rates of sales and use tax, a person engaged in business may register in this section to report and remit tax due on the following: gross receipts derived from sales of electricity or piped natural gas; gross receipts derived from providing telecommunications services and ancillary services or video programming; motor vehicle lease receipts; scrap tire disposal; and white goods (appliances) disposal.

## Machinery and Equipment Tax

Every manufacturing industry or plant (including a contractor or subcontractor that performs contracts with a manufacturing industry or plant), major recycling facility, research development company, software publishing company, eligible datacenter, and industrial machinery refurbishing company is required to register and remit the 1% tax with an \$80 maximum per article when purchasing mill machinery, mill machinery parts or accessories, or equipment for storage, use, or consumption in this State.

## Business Registration Application Instructions

**Step 1 -** Complete Section I, Identifying Information. Use your computer to complete this Web-Fill form in its entirety, print the completed form, and mail to the Department.

Line 1 Enter your Federal Employer's Identification Number. If you have applied for the number, but have not yet received it, enter "applied for" and furnish the number as soon as it is available. **Important:** Federal employer identification numbers are required of all partnerships. If the business is a proprietorship, enter the Social Security Number of the owner.

Line 3 If the business is a sole proprietorship, enter the name of the owner. If the business is a corporation or a LLC, enter the legal name. The legal name of the N.C. corporation or LLC is the name shown on the Articles of Incorporation or Articles of Organization filed with the Secretary of State. The legal name of an out-of-state corporation or LLC is the name shown on the Certificate of Authority issued by the Secretary of State. If the business is a partnership, enter the legal name of the partnership and list the partners' names in Item 11.

Line 4 Enter the trade name by which your business is known to the public.

Line 7 Enter the address of the actual business location, not the home address of an individual owner or a representative in N.C.

**Step 2 -** Complete Section II if you are applying for an Income Tax Withholding Number.

**Step 3 -** Complete Section III if you are applying for a Certificate of Registration, also known as a Sales and Use Tax Number, or for a Users or Consumers Use Tax Registration.

**Step 4 -** Complete Section IV if you are applying for a number to remit the machinery and equipment tax.

**Step 5 -** Sign the application and mail it to P.O. Box 25000, Raleigh, NC 27640-0100. The application must be signed by the owner, a partner, a corporate officer, or another authorized individual. Questions can be directed to 1-877-252-3052 (toll-free).

**NOTE -** The Department will assign you a withholding, sales and use tax, and machinery and equipment tax account number as appropriate, after this application is processed. Use the assigned number to make your tax payments. The amount of tax withheld or any sales tax collected is deemed by law to be held in trust by you for the State of N.C. Failure to remit or any misapplication of these funds to the Department of Revenue could result in criminal action.

# NC-4EZ Employee's Withholding Allowance Certificate

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.) \_\_\_\_\_

**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 lines 3 or 4 below)

**Important:** If you are a nonresident alien you must use Form NC-4 NRA.

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
	<b># of Allowances</b>		<b># of Allowances</b>		<b># of Allowances</b>
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 (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 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 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.





# 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.dornrc.com](http://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:

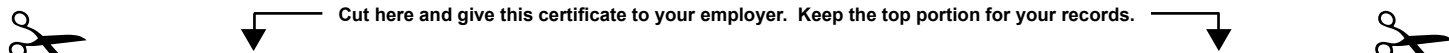
1. Your home is maintained as the main household of a child or stepchild for whom you can claim a federal exemption; and
2. You were entitled to file a joint return with your spouse in the year of your spouse's death.

**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.

## NC-4

Web  
11-13

# 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.



# NC-4 Allowance Worksheet

# Part I

Answer **all** of the following questions for your filing status.

## Single -

1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$9,999? 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

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 \$17,499? 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.

## Married Filing Separately -

1. Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$9,999? 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

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 \$14,499? 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

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 \$17,499?                      | 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. <span style="font-size: 3em; vertical-align: middle; margin-left: 10px;">}</span> \$ 7,500 if single<br>\$15,000 if married filing jointly or qualifying widow(er)<br>\$ 7,500 if married filing separately<br>\$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.  | \$ _____ . |
| 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 \$144. Round down to whole number .....   | 12. | _____      |
| Ex. \$200 ÷ \$144 = 1.39 rounds down to 1   |     |            |
| 13. If filing as single, head of household, or married filing separately, enter zero (0) on this line.<br>If filing as qualifying widow(er), enter 3.<br>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 \$2,500, 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 .....   | 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 <b>Form NC-4, Employee's Withholding Allowance Certificate</b> .....  | 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)		\$ _____
Total estimated N.C. itemized deductions. Enter on Page 2, Part II, Line 1		\$ _____

\*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 \$ \_\_\_\_\_

## 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		\$ _____

# 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. 105-129.16A, Credit for Investing in Renewable Energy Property	\$ _____ .
G.S. 105-129.16H, Credit for Donating Funds to a Nonprofit Organization or Unit of State or Local Government to Enable the Nonprofit or Government Unit to Acquire Renewable Energy Property	\$ _____ .
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. 105-129.42, Credit for Low-Income Housing Awarded a Federal Credit Allocated on or after January 1, 2003	\$ _____ .
G.S. 105-129.55, Credit for North Carolina Research & Development	\$ _____ .
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	\$ _____ .
Tax Credit Carryover from previous years	\$ _____ .
<b>Total Tax Credits and Carryovers. Enter on Page 2, Part II, Line 11</b>	<b>\$ _____ .</b>

## 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 3 of your **Form NC-4P**.

### 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	8	8	4
4000	5000	22	11	10	5
5000	6000	26	13	12	6
6000	7000	31	16	14	7
7000	Unlimited	36	18	17	8

### 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	8	8	4
4000	5000	22	11	10	5
5000	6000	26	13	12	6
6000	7000	31	16	14	7
7000	8000	36	18	17	8
8000	9000	41	20	19	9
9000	10000	46	23	21	11
10000	11000	50	25	23	12
11000	12000	55	28	25	13
12000	Unlimited	58	29	27	13





# NC-4 NRA Nonresident Alien Employee's Withholding Allowance Certificate

**PURPOSE** - Complete Form NC-4 NRA, Nonresident Alien Employee's Withholding Allowance Certificate, so that your employer can withhold the correct amount of State income tax from your pay. Regardless of your actual marital status, the State income tax to be withheld will be determined as if your filing status is single along with the number of allowances claimed on this form. If you do not provide a new NC-4 NRA to your employer before the first day of the first payroll period that ends on or after January 1, 2015, your employer is required to withhold as single with zero allowances.

**GENERAL INSTRUCTIONS** - Complete the **Allowance Worksheet** on page 2. The worksheet is provided for employees to adjust their withholding allowances based on charitable contributions, 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. The worksheet will help you figure the number of withholding allowances you are entitled to claim. 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 NRA with your employer within 10 days after the change occurs.

**WAGES EXEMPT FROM WITHHOLDING** - Wages that are exempt from U.S. income tax under an income tax treaty are generally exempt from withholding. Residents of Canada and Mexico who enter or leave the United States at frequent intervals are not subject to withholding on their wages if these persons either: (1) perform duties in transportation service between the United States and Canada or Mexico, or (2) perform duties connected to the construction, maintenance, or operation of a water-way, viaduct, dam, or bridge crossed by, or crossing, the boundary between the United States and Canada or the boundary between the United States and Mexico. Nonresident aliens who are bona fide residents of the U.S. Virgin Islands are not subject to withholding of tax on income earned while temporarily employed in the United States.

**TWO 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 NRA. Your withholding will usually be most accurate when all allowances are claimed on the NC-4 NRA filed for the higher paying job and zero allowances are claimed for the other.

**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. Form NC-40 is available on our website at: [www.dornc.com](http://www.dornc.com) under individual income tax forms.

**CAUTION:** All NC-4 NRA 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 an employer with a Nonresident Alien 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.



## NC-4 NRA

Web  
12-14

## Nonresident Alien Employee's Withholding Allowance Certificate

I certify that I am exempt from North Carolina withholding because I am a resident of Canada or Mexico and my duties are in transportation services.

Social Security Number

\_\_\_\_\_  
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.)

1. Total number of allowances you are claiming (Enter zero (0), or the number of allowances from Page 2, line 11 of the NC-4 NRA Allowance Worksheet) \_\_\_\_\_
2. Additional amount to withhold from each pay period, see chart on Page 2, Part II, Line 12 \_\_\_\_\_ .00
3. Employee elected additional withholding (Enter whole dollars) \_\_\_\_\_ .00
4. Total additional withholding from each pay period. (Add Lines 2 and 3) \_\_\_\_\_ .00

Employee's Signature \_\_\_\_\_

Date \_\_\_\_\_

I certify under penalties provided by law, that I am entitled to the number of withholding allowances claimed above, or if claiming exemption from withholding, that I am entitled to claim the exempt status.

# NC-4 NRA Allowance Worksheet

## Part I

Answer **all** of the following questions:

- |   |                              |                             |
|---|------------------------------|-----------------------------|
| 1. Will your charitable contributions exceed \$2,499?   | Yes <input type="checkbox"/> | No <input type="checkbox"/> |
| 2. Will you have adjustments or deductions from income, see Page 3, Schedule 1?                     | 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 3? | 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 NRA, Line 1. On Line 2, enter \$9 if you are paid weekly; enter \$17 if you are paid biweekly; enter \$18 if you are paid semimonthly; or enter \$36 if you are paid monthly. 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.

# NC-4 NRA

## Part II

1. Enter your total estimated charitable contributions ..... 1. \$ \_\_\_\_\_.
2. Enter an estimate of your total federal adjustments to income and N.C. deductions from federal adjusted gross income from Page 3, Schedule 1 ..... 2. \$ \_\_\_\_\_.
3. Add lines 1 and 2 ..... 3. \$ \_\_\_\_\_.
4. Enter an estimate of your nonwage income (such as dividends or interest) ..... 4. \$ \_\_\_\_\_.
5. Enter an estimate of your N.C. additions to federal adjusted gross income from Page 3, Schedule 2 ..... 5. \$ \_\_\_\_\_.
6. Add lines 4 and 5 ..... 6. \$ \_\_\_\_\_.
7. Subtract line 6 from line 3 (*Do not enter less than zero*) ..... 7. \$ \_\_\_\_\_.
8. Divide the amount on line 7 by \$2,500 . Round down to whole number ..... 8. \_\_\_\_\_  
Ex. \$3,900 ÷ \$2,500 = 1.56 rounds down to 1
9. Enter the amount of your estimated N.C. tax credits from Page 4, Schedule 3 ..... 9. \$ \_\_\_\_\_.
10. Divide the amount on line 9 by \$144. Round down to whole number ..... 10. \_\_\_\_\_  
Ex. \$200 ÷ \$144 = 1.39 rounds down to 1
11. Total number of allowances (Add Lines 8 and 10) Enter on Line 1 of Form NC-4 NRA ..... 11. \_\_\_\_\_

12. Enter on Line 2 of Form NC-4 NRA the appropriate amount from the chart based on your payroll period

Payroll Period	Weekly	Biweekly	Semimonthly	Monthly
Additional Withholding	\$9	\$17	\$18	\$36

# NC-4 NRA Allowance Worksheet Schedules

## Schedule 1

### 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	\$	.	
Certain business expenses of reservists, performing artist and fee-based governmental officials	\$	.	
Total Federal Adjustments to Income			\$ _____.

### N.C. Deductions from Federal Adjusted Gross Income to Consider for NC-4 NRA 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 N.C. Deductions from Federal Adjusted Gross Income			\$ _____.
Total Federal Adjustments to Income and N.C. Deductions from Federal Adjusted Gross Income. Enter on Page 2, Part II, Line 2			\$ _____.

## Schedule 2

### Estimated N.C. Additions to Federal Adjusted Gross Income to Consider for NC-4 NRA 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 N.C. 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 N.C. Additions to Federal Adjusted Gross Income. Enter on Page 2, Part II, Line 5			\$ _____.

# NC-4 NRA Allowance Worksheet Schedules

## Schedule 3

### 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	\$ _____ .

### Additional Tax Credits and Carryovers

G.S. 105-129.16A, Credit for Investing in Renewable Energy Property	\$ _____ .
G.S. 105-129.16H, Credit for Donating Funds to a Nonprofit Organization or Unit of State or Local Government to Enable the Nonprofit or Government Unit to Acquire Renewable Energy Property	\$ _____ .
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. 105-129.55, Credit for North Carolina Research & Development	\$ _____ .
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	\$ _____ .
Tax Credit Carryover from previous years	\$ _____ .
<b>Total Tax Credits and Carryovers. Enter on Page 2, Part II, Line 9</b>	<b>\$ _____ .</b>

# NC-4P Withholding Certificate for Pension or Annuity Payments

**PURPOSE.** Form NC-4P is for North Carolina residents who are recipients of income from pensions, annuities, and certain other deferred compensation plans. Use the form to tell payers whether you want any State income tax withheld and on what basis. You can also use the form to choose not to have State income tax withheld. However, you cannot make this choice for eligible rollover distributions. The method and rate of withholding depends on whether the payment you receive is a periodic payment or a nonperiodic distribution. This form is also to be used by a nonresident with a North Carolina address to indicate that no tax is to be withheld from pension payments.

**Caution:** If you furnish a pension payer a **Withholding Certificate for Pension or Annuity Payments** 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. You may be subject to interest for underpayment of estimated income tax, that applies for not paying enough tax during the year, either through withholding or estimated tax payments. New retirees should see Form NC-40, Individual Estimated Income Tax, for details on the estimated income tax requirements. You may be able to avoid quarterly estimated income tax payments by having enough tax withheld from your pension or annuity using Form NC-4P.

**PERIODIC PAYMENTS.** Withholding from periodic payments of a pension or annuity is figured in the same manner as withholding from wages. Periodic payments are made in installments at regular intervals over a period of more than one year. They may be paid annually, quarterly, monthly, etc. If you want State income tax withheld, you should complete the **Form NC-4P Allowance Worksheet**. You can designate an additional amount to be withheld on line 3 of Form NC-4P. Submit the completed form to your payer. If you do not submit Form NC-4P to your payer, the payer must withhold on periodic payments as if you are single with no withholding allowances.

For periodic payments, your Form NC-4P stays in effect until you change or revoke it. Your payer must notify you each year of your right to choose not to have State income tax withheld or to revoke your election.

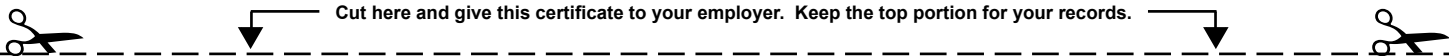
**NONPERIODIC DISTRIBUTIONS - 4% WITHHOLDING.** Your payer must withhold a flat 4% from a nonperiodic distribution unless you choose not to have income tax withheld. A nonperiodic distribution means any distribution which is not a periodic payment. (The 4% withholding is required on eligible rollover distributions and you cannot choose not to have income tax withheld from those distributions.) Distributions from an IRA that are payable on demand are treated as nonperiodic distributions. The election to withhold

from nonperiodic distributions applies on a distribution by distribution basis. If you choose not to have tax withheld from a nonperiodic distribution, you should check the box on line 1 of Form NC-4P and submit the completed form to your payer.

**MISSING OR INCORRECT TAXPAYER IDENTIFICATION NUMBER.** If you submit an NC-4P that does not contain the taxpayer identification number, or if the identification number is incorrect, the payer cannot honor your request not to have income tax withheld. The payer must withhold on periodic payments as if you are single with no withholding allowances. Withholding on nonperiodic distributions will be at the 4% rate.

**REVOKING YOUR "NO WITHHOLDING" CHOICE.** If you previously chose not to have State income tax withheld on either periodic or nonperiodic payments, complete another NC-4P and submit to your payer. Write "Revoked" next to the check box on line 1 of the form and tax will be withheld at the rate set by law.

**IMPORTANT.** Government retirees whose income is exempt from State tax as a result of the *Bailey Settlement* should choose no withholding by checking the box on line 1 of Form NC-4P.



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

**NC-4P**  
Web  
12-14

## North Carolina Department of Revenue Withholding Certificate for Pension or Annuity Payments

Type or print your first name and middle initial		Last name	Your social security number
Home address (number and street or rural route)		Claim or identification number (if any) of your pension or annuity contract	
City or town, state, and ZIP code			

**Complete the following applicable lines:**

- 1 Check here if you do not want any State income tax withheld from your pension or annuity. (Do not complete lines 2 or 3.)
- 2 Total number of allowances you are claiming for withholding from each **periodic** pension or annuity payment. (You may also designate an additional dollar amount on line 3.) .....   
 Marital status:  Single  Married or Qualifying Widow(er)  Head of Household (Enter number of allowances)
- 3 Additional amount, if any, you want withheld from each pension or annuity payment. **Note:** For periodic payments you cannot enter an amount here without entering the number (including zero) of allowances on line 2 ..... \$

Your Signature

Date



# NC-4P Allowance Worksheet

# Part I

Answer **all** of the following questions **for your filing status**.

## Single -

1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$9,999? 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

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4P, Line 2. 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-4P, Line 2.

## Married Filing Jointly -

1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$17,499? 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-4P, Line 2. 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-4P, Line 2.

## Married Filing Separately -

1. Will your portion of N.C. itemized deductions from Page 3, Schedule 1 exceed \$9,999? 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

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4P, Line 2. 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-4P, Line 2.

## Head of Household-

1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$14,499? 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

If you answered "No" to all of the above, **STOP HERE** and enter **ZERO (0)** as total allowances on Form NC-4P, Line 2. 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-4P, Line 2.

# NC-4P Allowance Worksheet

## Qualifying Widow(er) -

- |   |                              |                             |
|---|------------------------------|-----------------------------|
| 1. Will your N.C. itemized deductions from Page 3, Schedule 1 exceed \$17,499?                      | 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-4P, Line 2. 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-4P, Line 2.

## NC-4P 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. <span style="font-size: 2em; vertical-align: middle;">}</span> \$ 7,500 if single<br>\$15,000 if married filing jointly or qualifying widow(er)<br>\$ 7,500 if married filing separately<br>\$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.  | \$ _____ . |
| 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 \$144. Round down to whole number .....  | 12. | _____      |
| Ex. \$200 ÷ \$144 = 1.39 rounds down to 1  |     |            |
| 13. If filing as single, head of household, or married filing separately, enter zero (0) on this line.<br>If filing as qualifying widow(er), enter 3.<br>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 \$2,500, 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 .....  | 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 2 of your <b>Form NC-4P, Withholding Certificate for Pension or Annuity Payments</b> .....   | 16. | _____      |



# NC-4P Allowance Worksheet Schedules

**Important: If you cannot reasonably estimate the amount to enter in the schedules below, you should enter ZERO (0) on line 2, NC-4P.**

## 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)		\$ _____
Total estimated N.C. itemized deductions. Enter on Page 2, Part II, Line 1		\$ _____

\*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-4P 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 \$ \_\_\_\_\_

## Schedule 3

### Estimated State Additions to Federal Adjusted Gross Income to Consider for NC-4P 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		\$ _____

# NC-4P 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. 105-129.16A, Credit for Investing in Renewable Energy Property	\$ _____ .
G.S. 105-129.16H, Credit for Donating Funds to a Nonprofit Organization or Unit of State or Local Government to Enable the Nonprofit or Government Unit to Acquire Renewable Energy Property	\$ _____ .
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. 105-129.42, Credit for Low-Income Housing Awarded a Federal Credit Allocated on or after January 1, 2003	\$ _____ .
G.S. 105-129.55, Credit for North Carolina Research & Development	\$ _____ .
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	\$ _____ .
Tax Credit Carryover from previous years	\$ _____ .
<b>Total Tax Credits and Carryovers. Enter on Page 2, Part II, Line 11</b>	<b>\$ _____ .</b>

## 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 3 of your **Form NC-4P**.

### 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	8	8	4
4000	5000	22	11	10	5
5000	6000	26	13	12	6
6000	7000	31	16	14	7
7000	Unlimited	36	18	17	8

### 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	8	8	4
4000	5000	22	11	10	5
5000	6000	26	13	12	6
6000	7000	31	16	14	7
7000	8000	36	18	17	8
8000	9000	41	20	19	9
9000	10000	46	23	21	11
10000	11000	50	25	23	12
11000	12000	55	28	25	13
12000	Unlimited	58	29	27	13



## ***Taxpayer Assistance and Forms***

***1-877-252-3052 (Toll Free)***

Additional information about withholding tax and tax forms may be obtained from the Department's website at [www.dornc.com](http://www.dornc.com). Taxpayers may also call the Taxpayer Assistance and Collection Center at 1-877-252-3052 (toll free) to obtain the information and to request forms.

Taxpayers may receive other important notices about law changes and related tax matters by subscribing to the Department's Tax Update Email List, which can be located by choosing the "E-Alerts" option on the Department's home page.



***You can file your return and pay your tax online at [www.dornc.com](http://www.dornc.com). Click on Electronic Services.***

***Access the Department's website, [www.dornc.com](http://www.dornc.com), 24 hours a day, 7 days a week to:***

- Download withholding forms, instructions, and other publications
- Find answers to frequently asked withholding tax questions
- Find the latest information regarding the Department of Revenue
- Sign up to receive information about State law changes and other related tax matters by e-mail