

Form W-4 (2011)

Purpose. Complete Form W-4 so that your employer can withhold the correct federal income tax from your pay. Consider completing a new Form W-4 each year and when your personal or financial situation changes.

Exemption from withholding. If you are exempt, complete **only** lines 1, 2, 3, 4, and 7 and sign the form to validate it. Your exemption for 2011 expires February 16, 2012. See Pub. 505, Tax Withholding and Estimated Tax.

Note. If another person can claim you as a dependent on his or her tax return, you cannot claim exemption from withholding if your income exceeds \$950 and includes more than \$300 of unearned income (for example, interest and dividends).

Basic instructions. If you are not exempt, complete the **Personal Allowances Worksheet** below. The worksheets on page 2 further adjust your withholding allowances based on itemized deductions, certain credits, adjustments to income, or two-earners/multiple jobs situations.

Complete all worksheets that apply. However, you may claim fewer (or zero) allowances. For regular wages, withholding must be based on allowances you claimed and may not be a flat amount or percentage of wages.

Head of household. Generally, you may claim head of household filing 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. See Pub. 501, Exemptions, Standard Deduction, and Filing Information, for information.

Tax credits. You can take projected tax credits into account in figuring your allowable number of withholding allowances. Credits for child or dependent care expenses and the child tax credit may be claimed using the **Personal Allowances Worksheet** below. See Pub. 919, How Do I Adjust My Tax Withholding, for information on converting your other credits into withholding allowances.

Nonwage income. If you have a large amount of nonwage income, such as interest or dividends, consider making estimated tax payments using

Form 1040-ES, Estimated Tax for Individuals. Otherwise, you may owe additional tax. If you have pension or annuity income, see Pub. 919 to find out if you should adjust your withholding on Form W-4 or W-4P.

Two earners or multiple jobs. If you have a working spouse or more than one job, figure the total number of allowances you are entitled to claim on all jobs using worksheets from only one Form W-4. Your withholding usually will be most accurate when all allowances are claimed on the Form W-4 for the highest paying job and zero allowances are claimed on the others. See Pub. 919 for details.

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

Check your withholding. After your Form W-4 takes effect, use Pub. 919 to see how the amount you are having withheld compares to your projected total tax for 2011. See Pub. 919, especially if your earnings exceed \$130,000 (Single) or \$180,000 (Married).

Personal Allowances Worksheet (Keep for your records.)

A	Enter "1" for yourself if no one else can claim you as a dependent	A _____
B	Enter "1" if: { • You are single and have only one job; or • You are married, have only one job, and your spouse does not work; or • Your wages from a second job or your spouse's wages (or the total of both) are \$1,500 or less. }	B _____
C	Enter "1" for your spouse . But, you may choose to enter "-0-" if you are married and have either a working spouse or more than one job. (Entering "-0-" may help you avoid having too little tax withheld.)	C _____
D	Enter number of dependents (other than your spouse or yourself) you will claim on your tax return	D _____
E	Enter "1" if you will file as head of household on your tax return (see conditions under Head of household above)	E _____
F	Enter "1" if you have at least \$1,900 of child or dependent care expenses for which you plan to claim a credit	F _____
G	Child Tax Credit (including additional child tax credit). See Pub. 972, Child Tax Credit, for more information. • If your total income will be less than \$61,000 (\$90,000 if married), enter "2" for each eligible child; then less "1" if you have three or more eligible children. • If your total income will be between \$61,000 and \$84,000 (\$90,000 and \$119,000 if married), enter "1" for each eligible child plus "1" additional if you have six or more eligible children	G _____
H	Add lines A through G and enter total here. (Note. This may be different from the number of exemptions you claim on your tax return.) ▶ For accuracy, complete all worksheets that apply. { • If you plan to itemize or claim adjustments to income and want to reduce your withholding, see the Deductions and Adjustments Worksheet on page 2. • If you have more than one job or are married and you and your spouse both work and the combined earnings from all jobs exceed \$40,000 (\$10,000 if married), see the Two-Earners/Multiple Jobs Worksheet on page 2 to avoid having too little tax withheld. • If neither of the above situations applies, stop here and enter the number from line H on line 5 of Form W-4 below.	H _____

Cut here and give Form W-4 to your employer. Keep the top part for your records.

Form W-4 Department of the Treasury Internal Revenue Service		Employee's Withholding Allowance Certificate		OMB No. 1545-0074 2011
▶ Whether you are entitled to claim a certain number of allowances or exemption from withholding is subject to review by the IRS. Your employer may be required to send a copy of this form to the IRS.				
1 Type or print your first name and middle initial.		Last name		2 Your social security number
Home address (number and street or rural route)			3 <input checked="" type="checkbox"/> Single <input type="checkbox"/> Married <input type="checkbox"/> Married, but withhold at higher Single rate. Note. If married, but legally separated, or spouse is a nonresident alien, check the "Single" box.	
City or town, state, and ZIP code			4 If your last name differs from that shown on your social security card, check here. You must call 1-800-772-1213 for a replacement card. <input type="checkbox"/>	
5 Total number of allowances you are claiming (from line H above or from the applicable worksheet on page 2)				5 /
6 Additional amount, if any, you want withheld from each paycheck				6 \$
7 I claim exemption from withholding for 2011, and I certify that I meet both of the following conditions for exemption. • Last year I had a right to a refund of all federal income tax withheld because I had no tax liability and • This year I expect a refund of all federal income tax withheld because I expect to have no tax liability. If you meet both conditions, write "Exempt" here NRA ▶				7
Under penalties of perjury, I declare that I have examined this certificate and to the best of my knowledge and belief, it is true, correct, and complete.				
Employee's signature (This form is not valid unless you sign it.) ▶				Date ▶
8 Employer's name and address (Employer: Complete lines 8 and 10 only if sending to the IRS.)			9 Office code (optional)	10 Employer identification number (EIN)

Deductions and Adjustments Worksheet

Note. Use this worksheet *only* if you plan to itemize deductions or claim certain credits or adjustments to income.

1 Enter an estimate of your 2011 itemized deductions. These include qualifying home mortgage interest, charitable contributions, state and local taxes, medical expenses in excess of 7.5% of your income, and miscellaneous deductions 1 \$ _____

2 Enter: { \$11,600 if married filing jointly or qualifying widow(er) } 2 \$ _____
 { \$8,500 if head of household }
 { \$5,800 if single or married filing separately }

3 **Subtract** line 2 from line 1. If zero or less, enter "-0-" 3 \$ _____

4 Enter an estimate of your 2011 adjustments to income and any additional standard deduction (see Pub. 919) 4 \$ _____

5 **Add** lines 3 and 4 and enter the total. (Include any amount for credits from the *Converting Credits to Withholding Allowances for 2011 Form W-4 Worksheet* in Pub. 919.) 5 \$ _____

6 Enter an estimate of your 2011 nonwage income (such as dividends or interest) 6 \$ _____

7 **Subtract** line 6 from line 5. If zero or less, enter "-0-" 7 \$ _____

8 **Divide** the amount on line 7 by \$3,700 and enter the result here. Drop any fraction 8 _____

9 Enter the number from the **Personal Allowances Worksheet**, line H, page 1 9 _____

10 **Add** lines 8 and 9 and enter the total here. If you plan to use the **Two-Earners/Multiple Jobs Worksheet**, also enter this total on line 1 below. Otherwise, **stop here** and enter this total on Form W-4, line 5, page 1 10 _____

Two-Earners/Multiple Jobs Worksheet (See *Two earners or multiple jobs* on page 1.)

Note. Use this worksheet *only* if the instructions under line H on page 1 direct you here.

1 Enter the number from line H, page 1 (or from line 10 above if you used the **Deductions and Adjustments Worksheet**) 1 _____

2 Find the number in **Table 1** below that applies to the **LOWEST** paying job and enter it here. **However**, if you are married filing jointly and wages from the highest paying job are \$65,000 or less, do not enter more than "3" 2 _____

3 If line 1 is **more than or equal to** line 2, subtract line 2 from line 1. Enter the result here (if zero, enter "-0-") and on Form W-4, line 5, page 1. **Do not** use the rest of this worksheet 3 _____

Note. If line 1 is **less than** line 2, enter "-0-" on Form W-4, line 5, page 1. Complete lines 4 through 9 below to figure the additional withholding amount necessary to avoid a year-end tax bill.

4 Enter the number from line 2 of this worksheet 4 _____

5 Enter the number from line 1 of this worksheet 5 _____

6 **Subtract** line 5 from line 4 6 _____

7 Find the amount in **Table 2** below that applies to the **HIGHEST** paying job and enter it here 7 \$ _____

8 **Multiply** line 7 by line 6 and enter the result here. This is the additional annual withholding needed 8 \$ _____

9 Divide line 8 by the number of pay periods remaining in 2011. For example, divide by 26 if you are paid every two weeks and you complete this form in December 2010. Enter the result here and on Form W-4, line 6, page 1. This is the additional amount to be withheld from each paycheck 9 \$ _____

Table 1				Table 2			
Married Filing Jointly		All Others		Married Filing Jointly		All Others	
If wages from LOWEST paying job are—	Enter on line 2 above	If wages from LOWEST paying job are—	Enter on line 2 above	If wages from HIGHEST paying job are—	Enter on line 7 above	If wages from HIGHEST paying job are—	Enter on line 7 above
\$0 - \$5,000 -	0	\$0 - \$8,000 -	0	\$0 - \$65,000	\$560	\$0 - \$35,000	\$560
5,001 - 12,000 -	1	8,001 - 15,000 -	1	65,001 - 125,000	930	35,001 - 90,000	930
12,001 - 22,000 -	2	15,001 - 25,000 -	2	125,001 - 185,000	1,040	90,001 - 165,000	1,040
22,001 - 25,000 -	3	25,001 - 30,000 -	3	185,001 - 335,000	1,220	165,001 - 370,000	1,220
25,001 - 30,000 -	4	30,001 - 40,000 -	4	335,001 and over	1,300	370,001 and over	1,300
30,001 - 40,000 -	5	40,001 - 50,000 -	5				
40,001 - 48,000 -	6	50,001 - 65,000 -	6				
48,001 - 55,000 -	7	65,001 - 80,000 -	7				
55,001 - 65,000 -	8	80,001 - 95,000 -	8				
65,001 - 72,000 -	9	95,001 -120,000 -	9				
72,001 - 85,000 -	10	120,001 and over	10				
85,001 - 97,000 -	11						
97,001 -110,000 -	12						
110,001 -120,000 -	13						
120,001 -135,000 -	14						
135,001 and over	15						

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

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

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

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

NC-4

Web
12-09

Employee's Withholding Allowance Certificate

North Carolina Department of Revenue

Social Security Number _____

Marital Status Single Head of Household Married or Qualifying Widow(er)

First Name (USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS) _____ M.I. _____ Last Name _____

Address _____ County (Enter first five letters) _____

City _____ State _____ Zip Code (5 Digit) _____ Country (If not U.S.) _____

(See Form NC-4 Instructions before completing this form)

1. Total number of allowances you are claiming
(From Line F of the Personal Allowances Worksheet on Page 2) 1

2. Additional amount, if any, you want withheld from each pay period
(Enter whole dollars) _____ .00

3. I certify that I am not subject to North Carolina withholding because I meet the following two 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 not subject to North Carolina withholding because I meet the requirements of the Military Spouses Residency Relief Act and I am legally domiciled in the state of _____ Check Here

 (Enter state of domicile)

If line 3 or line 4 above applies to you, enter the year effective 2011 and write "EXEMPT" here → NRA

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.

(Employer: Complete below only if sending to the North Carolina Department of Revenue. Submit the original and keep a copy for your records.)

Employer's Name (USE CAPITAL LETTERS) _____ FEIN _____

Employer's Address _____ County (Enter first five letters) _____

City _____ State _____ Zip Code (5 Digit) _____ Country (If not U.S.) _____

____-____-____

Personal Allowances Worksheet

A. Enter "1" for yourself if no one else can claim you as a dependent A. _____

IN ADDITION TO A. ABOVE:

B. Enter "1" if you are married and you expect your spouse's wages to be from \$1,000 to \$3,500.
Enter "2" if you are married and your spouse has no income or expects to earn less than \$1,000 B. _____

C. Enter "1" if you are a qualifying widow(er)..... C. _____

D. Enter the number of dependents (other than your spouse or yourself) you will claim on
your tax return D. _____

E. If you plan to itemize, claim adjustments to income, or have allowable tax credits and want to
reduce your withholding, complete the **Deductions, Adjustments, and Tax Credits Worksheet**
below and enter number from line 14..... E. _____

F. Add lines A through E and enter total here and on line 1 of your **Employee's Withholding
Allowance Certificate**..... F. _____

Deductions, Adjustments, and Tax Credits Worksheet

1. Additional withholding allowances may be claimed if you expect to have allowable itemized
deductions exceeding the standard deduction. Enter an estimate of the total itemized
deductions to be claimed on your federal tax return less the amount of any State income tax
included in your federal deductions..... 1. _____

2. Enter { \$4,400 if head of household
\$3,000 if single
\$3,000 if married filing separately
\$6,000 if married filing jointly or qualifying widow(er)..... 2. _____

3. Subtract line 2 from line 1, enter the result here 3. _____

4. Enter an estimate of your federal adjustments to income and your State deductions from
federal taxable income 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 taxable income (do not enter the
addition for state income tax or the additions for the standard deduction and personal exemption
inflation adjustment) 7. _____

8. Add lines 6 and 7..... 8. _____

9. Subtract line 8 from line 5..... 9. _____

10. Divide the amount on line 9 by \$2,500 (\$2,000 if you expect your income from all sources for
the year to equal or exceed the following amounts for your filing status: \$60,000 - single;
\$80,000 - head of household; \$50,000 - married or qualifying widow(er)) and enter the result
here. Drop any fraction..... 10. _____

11. If you are entitled to tax credits, for each \$175 (\$140 if you expect your income from all
sources for the year to equal or exceed the following amounts for your filing status: \$60,000 - single;
\$80,000 - head of household; \$50,000 - married or qualifying widow(er)) of tax credit, enter "1"
additional allowance..... 11. _____

12. Add lines 10 and 11 and enter total here..... 12. _____

13. If you completed this worksheet on the basis of married filing jointly, enter the number from line
12 that your spouse will claim 13. _____

14. Subtract line 13 from line 12 and enter the total here and on line E of the **Personal Allowances
Worksheet**..... 14. _____