

NC-4 FAQs

1. Why do I have to complete a new NC4?

Due to the passage of new tax laws in the last NC legislative session, the Department of Revenue is requiring all employees that work in the State of NC (this is all employee- public, private, universities, etc.) to complete a new NC4. As a part of this process, the DOR has developed 2 forms – you will need to review both forms and determine which form is the best one for you to use to calculate your allowances.

As a part of this required process, the BEACON system will revert everyone to Single and 0 allowances with an effective date of 1/1/2014. [This change has been implemented and the new record is reflected in ESS.](#) You must make changes if you do not want to remain at Single and 0.

2. How do I make the changes?

A: If you have ESS access:

Log into ESS and select My Personal Data. Once you are in the My Personal Data area, click on the Tax Withholding Information link. Select the record for the North Carolina tax withholding.

Tax Withholding

1 Overview 2 Edit 3 Review and Save 4 Confirmation

Federal

Filing Status: Married
No. of Exemptions: 04
Additional Withholdings: \$ 0.00
Edit

North Carolina

Filing Status: Single
No. of Allowances: 0
Additional Withholdings: \$ 0.00
Edit

Previous Step Next Step Exit

On the next screen update the fields as needed.

Tax Withholding

1 Overview 2 **Edit** 3 Review and Save 4 Confirmation

⚠ Please contact BEST Shared Services to change your Tax Exemption status.

North Carolina

Tax Authority: NC

Filing Status: Single

No. of Allowances: 00

Additional Withholdings: 0.00 USD

Tax Exempt Indicator: Not Exempt **Please contact BEST Shared Service**

Check here if the last name differs from that shown on the Social Security card.

Declaration

Declaration

Under penalties of perjury, I certify that I am entitled to the number of withholding allowances

Valid as of Future Date: 1/;/2014

Previous Step Review **Exit**

Verify you are updating North Carolina

Select your status

Enter number of allowances here

Enter additional dollars you want withheld each paycheck here

Check the declaration box

Accept the suggested date.

Click Review to go to next screen to save your changes

IMPORTANT NOTES:

- The system suggested effective date is always 7 calendar days in the future. You cannot back date your change.
- Bi-Weekly employees must make the necessary changes by 12/27 in order to have the correct withholding applied for their 1/3/14 pay day.
- Monthly employees must make the necessary changes by 1/24 in order to have the correct withholding applied their 1/31/14 pay day.

B. You do not have access to ESS or you want to claim exempt from NC withholding taxes
 You must complete a paper form and submit it to your AGENCY HR OFFICE for processing. Do not send the form to BEST. Your HR office will enter the information into the system for you. The forms are located on the BEST Website at:
http://www.osc.nc.gov/BEST/support/forms_py.html

BEST Payroll Forms

- ▶ [Affidavit and Indemnity Bond form](#)
- ▶ [Direct Deposit Enrollment and Change Form](#)
- ▶ [Direct Deposit Exemption Request Form](#)
- ▶ [Dual Employment Certification Form](#)
- ▶ [Dual Employment Time Sheet](#)
- ▶ [2014 NC-4EZ](#)
- ▶ [2014 NC-4](#)
- ▶ [NC-4 FAQ](#)
- ▶ [Nontaxable Employee Moving Expense](#)
- ▶ [W-4](#)
- ▶ [ORBIT and Other State Retirement Forms](#)

- **Note:** Most employees will find the NC-4EZ form easier to complete than the NC-4 form. However, you must complete the **NC-4EZ** form to claim exempt from NC tax withholding or to claim the military spouse exemption.

3. How do I determine what withholdings to select?

Both forms contain worksheet areas that will step you through your decision making process. BEST CANNOT provide tax advice or assist employees with making choices. The NC-4 form contains detailed instructions that will assist you with your evaluation. You may also go to the DOR website at: <http://www.dornc.com/press/2013/nc4requirement.html> for additional information and the notification packet that was sent to employers. You may also call the DOR Withholding help desk at 1-877-252-4487 for assistance with specific questions that you may have.

4. Resources available:

DOR Web Site: <http://www.dornc.com/press/2013/nc4requirement.html>

DOR Toll Free number: 1-877-252-4487

Your tax accountant/CPA

BEST Web Site: http://www.osc.nc.gov/BEST/support/forms_py.html

BEST Training Job Aid – Maintain Tax Withholding

Information: <http://www.osc.nc.gov/training/osctd/help/ESS%20and%20MSS/ESS/essMy%20Personal%20Data/MaintainTaxWithholdingInformation.pdf> (note - this is a general guide – it does not contain the 2nd record in the NC-4 area as shown in the screen shot above)