Instructions for Form NC-5PX (SD) Amended Withholding Payment Voucher For Semiweekly Payers

Form NC-5PX is to be used by semiweekly payers who underpaid the tax for a previous period. If you discover that you underpaid the tax for a previous period, complete Form NC-5PX and include the tax and interest with the voucher. If you overpaid the tax withheld for a prior payday, you may reduce the payment of the tax withheld for a subsequent payday by that amount, if both paydays are in the same quarter. If you do not make an adjustment for the overpayment during the quarter, the overpayment will be reflected on Form NC-5Q, Quarterly Income Tax Withholding Return.

Enter the account ID, tax year, and date the compensation was paid. Enter the legal name and address in capital letters.

Please do not fold, staple, tape, or paper clip the voucher or payment.

Make check payable in U.S. currency to N.C. Department of Revenue. Cut return on line below and mail it with your payment to the address on the return.

