

NC-4

EMPLOYEE'S WITHHOLDING ALLOWANCE CERTIFICATE (REVISION DATE FORM 11-24/ INSTRUCTIONS 10-25)

CHANGES FOR THE YEAR

- Form NC-4 instructions updated for 2025.
- The primary final version is a DOR Web version.
- The standard deductions have been updated for 2026.

Production Details:

| | |
|-------------------------------------|-------------------------|
| Submission Approval Start Date: | November 14, 2025 |
| Target Date for Initial Submission: | December 9, 2025 |
| Required Approval Date: | January 5, 2026 |
| Form Period Date Effective: | Any |
| For Filing Periods | January 2026 and later |
| Form Placed in Software: | After December 17, 2025 |
| Unchanged/Updated: | Updated |

2 TEST SAMPLES REQUIRED:

- 1 Blank
- 1 Full Field

BARCODE:

This form does not have a barcode.

LOGO:

- Do not reproduce the "NCDOR" Logo.

USE:

- 12-point Courier font for variable data
- All capital letters for variable data
- Correct matching line geometry
- Complete the standardized formatting changes for the assigned Software Provider ID (SPID):
 - Remove the "NCDOR" Logo
 - Replace "Web" with your SPID above the revision date
 - SPID should be bold, in parenthesis, Arial 11-point font
- Various ID numbers using prefixes of 999, 900, 000 or 666 for FEINs/SSNs

TEST SAMPLES:

- SUBMIT VARIABLE DATA FOR TEXT AS ABCDEFGHIJKLMNOPQRST
- SUBMIT VARIABLE DATA FOR NUMBERS AS 123456789
- DO NOT SUBMIT CONTINUOUS 9s OR Xs FOR VARIABLE DATA
- ENSURE LEGAL NAME (FIRST 10 CHARACTERS) AND IDENTIFYING NUMBER FLOWS CORRECTLY FROM PAGE 1 TO FOLLOWING PAGES