

NC-4P

WITHHOLDING ALLOWANCE CERTIFICATE FOR PENSION OR ANNUITY PAYMENTS (REVISION DATE FORM 11-24/ INSTRUCTIONS 10-25)

CHANGES FOR THE YEAR

- Form NC-4P instructions updated for 2025.
- The primary final version is a DOR Web version.
- The NC-4P Allowance Worksheet has been updated.

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