

# NC-4 NRA

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

### CHANGES FOR THE YEAR

- Form NC-4 NRA was updated for 2025.
- The primary final version is a DOR Web version.
- The NC-4 NRA 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