

Instructions for Form NC-5P, Withholding Payment Voucher

General Instructions

Semiweekly Filers - Employers who withhold an average of \$2,000 or more each month of North Carolina income tax must file their withholding tax returns and pay the tax withheld at the same times they are required to file the returns and pay the tax withheld on the same wages for federal income tax purposes.

Withholding from Wages - You are required to withhold North Carolina income tax from salaries and wages of all residents regardless of where earned and from wages of nonresidents for services performed in this State. However, North Carolina withholding is not required from wages paid to a resident for services performed in another state if that state requires the employer to withhold.

Payment Due Dates - The due dates for reporting and paying North Carolina income tax withheld are determined by the due dates for depositing federal employment taxes (income tax and FICA). Each time you are required to deposit federal employment taxes, you must remit the North Carolina income tax withheld on those same wages, regardless of the amount of State tax withheld. You must mail or deliver payment of North Carolina income tax withheld by the due date for depositing the federal taxes.

For federal tax purposes, if you withhold \$100,000 or more, the deposit is required on the next banking day. North Carolina law did not adopt that provision of federal law, and the State income tax withholding is due to be mailed on or before the normal federal semiweekly due date for those wages.

Specific Instructions

Identifying Information - Enter the Account ID and Federal Employer Identification Number (FEIN) or Social Security Number (SSN) in the space provided. Do not use dashes to separate the FEIN or SSN.

Legal Name and Address - Enter the taxpayer's legal name and address in the space provided. Use capital letters.

Date Compensation Paid - Enter the month, day, and year the compensation was paid in the space provided. Although your income tax withholding payment may cover more than one payday in the same semiweekly period, enter the latest date that compensation was paid.

Amount of this Payment - Enter the amount of North Carolina income tax required to be withheld and paid.

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

Use blue or black ink to complete your return.

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.



Withholding Payment Voucher

North Carolina Department of Revenue

Account ID

FEIN or SSN

Enter Date Compensation Paid

MM DD YYYY

USE CAPITAL LETTERS FOR YOUR NAME AND ADDRESS

Legal Name (First 23 Characters)

Street Address

City

State

Zip Code (5 Digit)

Amount of this Payment

\$

_____ .00

Signature: _____ Date: _____

I certify that, to the best of my knowledge, this return is accurate and complete.

Title: _____ Phone: () _____

MAIL TO: P.O. Box 25000, Raleigh, NC 27640-0050

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