

# Withholding Tax Basics Presentation Resources

Link to Resource	Description
Know Who You're Hiring Independent Contractor Self-employed vs Employee	IRS resource that provides clarification on the difference between employees and contractors
Determination of Worker Status for Purpose of Federal Employment Taxes and Income Tax Withholding	IRS Form SS-8 is used to request the IRS to make determination as to whether a worker is considered an employee or an independent contractor
Withholding Tax Definitions	Statutory definitions pertaining to Withholding general statutes
Income Tax Withholding Tables and Instructions for Employers	NC-30 Booklet includes income tax tables, important withholding due dates and instructions for employers
Directive TA-19-1	Directive on Expansion of Requirement to Withhold State Income Tax from Certain Non-Wage Compensation Recipients
NC-40 Form & Information	Form NC-40 is used to make a timely quarterly Individual Estimated Income Tax payment
Business Registration Checklist	This checklist provides information required to successfully register your business with the NCDOR
North Carolina Business Registration	North Carolina Business Registration application for Income Tax Withholding, Sales and Use Tax, and Other Taxes and Service Charge
Withholding Tax Frequently Asked Questions	Question and answers regarding the withholding filing frequency requirements and due dates
Withholding Tax Forms and Instructions	Forms related to the Withholding Tax schedule including: <ul style="list-style-type: none"> <li>•Withholding Allowance Certificates (NC-4, NC-4EZ, NC-4P, etc.)</li> <li>•NC-5 Withholding Return</li> <li>•NC-5P Withholding Payment Voucher</li> <li>•NC-5Q Quarterly Informational Return (See eNC5Q Information below)</li> <li>•NC-3 Annual Withholding Reconciliation Return (See eNC3 Information below)</li> </ul>
eBusiness Center	The eBusiness Center allows you to file and pay, store payment and business information to reuse, and view history of online tax transactions
eNC5Q Information	Requirements, resources, and the application to file the Form NC-5Q online (only for semiweekly filers)
eNC3 Information	Requirements, resources, and the application to file NC-3s, W-2s, and 1099s online
Withholding Tax Technical References	References regarding Withholding Tax including notices and directives
Personal Taxes Bulletins	The bulletin provides the Department's interpretation and application of NC income tax laws relating to individuals, partnerships, S corporations, estates, trusts, and income tax withholding
Tax Resource Library	On-demand taxpayer education resources
Business and Income Tax Seminars	List of upcoming taxpayer education events and registration information
NCDOR/IRS Tax Calendar	This calendar provides relevant due dates for the DOR and IRS
E-Alerts	Link to subscribe to the Department's E-Alerts to get up to date tax information via e-mail or texts
Contact Us	Telephone numbers, service center locations and hours, and mailing information