

**STATE OF NORTH CAROLINA
SUBSTITUTE W-9 FORM
Request for Taxpayer Identification Number**



NC Office of the State Controller
(IRS Form W-9 will not be accepted in lieu of this form)
***Denotes a Required Field**

Section 1 – Taxpayer Identification	<p>*1. <input type="checkbox"/> Social Security Number (SSN), OR <input type="checkbox"/> Employer Identification Number (EIN), OR <input type="checkbox"/> Individual Taxpayer Identification Number (ITIN)</p> <p>*2.</p> <p style="text-align: center; color: red;">(PRESS THE TAB KEY TO ENTER EACH NUMBER)</p>		<p>Please select the appropriate Taxpayer Identification Number (EIN, SSN, or ITIN) type and enter your 9-digit ID number. The U.S. Taxpayer Identification Number is being requested per U.S. Tax Law. Failure to provide this information in a timely manner could prevent or delay payment to you or require The State of NC to withhold 24% for backup withholding tax.</p>			
	<p>*4. Legal Name (as registered with the IRS - see instructions):</p>		<p>3. Unique Entity Identifier or Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions):</p> <p style="text-align: center; color: red;">(PRESS THE TAB KEY TO ENTER EACH NUMBER)</p>			
	<p>5. Business Name/DBA/Disregarded Entity Name, if different from Legal Name:</p>					
	Contact Information					
	<p>*6. Legal Address (DO NOT TYPE OR WRITE IN THIS FIELD)</p>		<p>7. Remittance Address (Location specifically used for payment that is different from Legal Address, if applicable)</p>			
	<p>*Address Line 1:</p>		<p>Address Line 1:</p>			
	<p>Address Line 2:</p>		<p>Address Line 2:</p>			
	<p>*City</p>	<p>*State</p>	<p>*Zip (9 digit)</p>	<p>City</p>	<p>State</p>	<p>Zip (9 digit)</p>
	<p>*County</p>		<p>County</p>			
	<p>*8. Contact Name:</p>					
<p>*9. Phone Number:</p>						
<p>10. Fax Number:</p>						
<p>*11. Email Address:</p>						
*12. Entity Type		*13. Entity Classification	14. Exemptions (see instructions)			
<p><input type="checkbox"/> Individual/Sole Proprietor/Single-member LLC <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation</p> <p><input type="checkbox"/> Partnership <input type="checkbox"/> Trust/Estate <input type="checkbox"/> Other _____</p> <p><input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____</p> <p>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</p>		<p><input type="checkbox"/> Medical Services</p> <p><input type="checkbox"/> Legal/Attorney Services</p> <p><input type="checkbox"/> NC Local Govt</p> <p><input type="checkbox"/> Federal Govt</p> <p><input type="checkbox"/> NC State Agency</p> <p><input type="checkbox"/> Other Govt</p> <p><input type="checkbox"/> Other (specify)</p>	<p>Exempt payee code (if any):</p> <hr/> <p>Exemption from FATCA reporting code (if any):</p>			
<p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), and I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding because of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding, and I am a U.S. citizen or other U.S. person (defined later in general instructions), and The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct. <p>Certification instructions: Please refer to the IRS Form W-9 located on the IRS Website (https://www.irs.gov/):</p>						
<p>*Printed Name:</p>		<p>*Printed Title:</p>				
<p>*Authorized U.S. Signature:</p>				<p>* Date:</p>		

Please complete the [Modification to Existing Supplier Records](#) form if there have been any changes to the following: Tax Identification Number (TIN),

Legal Name, Business Name, Remittance Address.

If you would like to receive your payments electronically, please complete the [Supplier Electronic Payment](#) form.

Return all completed forms to the State Agency from which you are requesting payment.

NC Office of the
State Controller
***Denotes a Required Field**
This form is to be completed
by the supplier.

STATE OF NORTH CAROLINA
Modification to Existing
Supplier Records Form



*Supplier Name:

*Supplier TIN:

This form is to be completed by the supplier if one or more of the following have changed:

1. Change of remittance address.
2. Change of Social Security Number (SSN), or Employer Identification Number (EIN), or Individual Taxpayer Identification Number (ITIN).
3. Change of Supplier Name.

Please complete the applicable sections below.

Section 1:

CHANGE FROM: Remittance Address

*Address Line 1:		
Address Line 2:		
*City	*State	*Zip (9 digit)
*County		

CHANGE TO: Remittance Address

*Address Line 1:		
Address Line 2:		
*City	*State	*Zip (9 digit)
*County		

NOTE: If you would like to receive your payments electronically, please complete the [Supplier Electronic Payment Form](#)

Section 2:

*** CHANGE FROM: SSN, or EIN, or ITIN**

*** CHANGE TO: SSN, or EIN, or ITIN**

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

(PRESS THE TAB KEY TO ENTER EACH NUMBER)

Section 3:

CHANGE FROM: Supplier Name

*Legal Name:
Business Name/DBA/Disregarded Entity Name, if different from Legal Name:

CHANGE TO: Supplier Name

*Legal Name:
Business Name/DBA/Disregarded Entity Name, if different from Legal Name:

*Printed Name:		*Printed Title:	
*Authorized U.S. Signature:		*Date:	

Please return completed form to the State Agency from which you are requesting payment.

Instructions

*** Denotes a required field on the form**

1. *Check the appropriate box at the top of the form:
 - New Add Request - Supplier would like to begin receiving payments via ACH.
 - Change/Update Existing Account - Supplier's account number, routing number, or remittance email address has changed.
 - Inactivate Existing Account - Supplier no longer wants to receive payments via ACH.
2. *Enter the supplier's Tax Identification Number or Social Security Number.
3. *Enter the Payee Name - The name of the person or business receiving payment.
4. *Enter the supplier's remittance address. The remittance address is the address printed on your invoice where payments should be sent.
5. *Enter the supplier's contact name, title, and phone number.
6. *Enter the supplier's financial information:
 - Financial Institution Name - Name of the financial institution.
 - Name on Account - The account owner's name.
 - Routing Number - Nine-digit number identifying the financial institution.
 - Account Number - The bank account number where the funds should be deposited.
 - Account Type - Is this a checking or savings account? Check the appropriate box.
 - Remit E-mail address - Enter the email address to which the remittance advices should be sent.
7. *For a **new add request only**, provide the following:
 - North Carolina Agency Name - The state agency the supplier is doing business with.
 - North Carolina Agency Contact Name - The supplier's contact person name at the state agency.
 - North Carolina Agency Contact Email Address - The contact person's email address at the state agency.
 - North Carolina Agency Contact Phone Number - The contact person's phone number at the state agency.

NOTE: New add requests MUST include contact information for the state agency with which you are doing business.

8. Prior Financial Information - this is required if the supplier's bank account, routing number, or remittance email address has changed.
 - Financial Institution Name - Name of the prior financial institution.
 - Name on Account - The account owner's name.
 - Routing Number - Nine-digit number identifying the prior financial institution.
 - Account Number- The bank account number where the funds were being deposited.
 - Account Type - Is this a checking or savings account? Check the appropriate box.
 - Remit E-mail address - Enter the email address to which the remittance advices were being sent.
9. *Review all the information in the 3 attestation boxes located above the signature area. All 3 boxes must be checked - **otherwise the request will not be processed.**
10. *Print Name - Print the name of the authorized signee on the form.
 - *Date - Date of signature.
 - *Signature - The authorized signee's signature.
 - *Phone Number - The authorized signee's phone number.

Return to:

OSC - NCFS Support | 1410 Mail Service Center | Raleigh, NC 27699-1410

OR FAX - 919.875.3804

Please allow up to 30 days for processing

General Instructions

For General Instructions, please refer to the IRS Form W-9 located on the IRS Website (<https://www.irs.gov/>).

Specific Instructions

Section 1 -Taxpayer Identification

1. Taxpayer Identification Type. Check the type of identification number provided in box 2.

2. Taxpayer Identification Number (TIN). Enter taxpayer's nine-digit Employer Identification Number (EIN), Social Security Number (SSN), or Individual Taxpayer Identification Number (ITIN) without dashes.

Note: If an LLC has one owner, the LLC's default tax status is "disregarded entity". If an LLC has two owners, the LLC's default tax status is "partnership". If an LLC has elected to be taxed as a corporation, it must file IRS Form 2553 (S Corporation) or IRS Form 8832 (C Corporation).

3. Unique Entity Identifier or DUNS Number. Suppliers are requested to enter their Unique Entity ID number or DUNS Number created in SAM.gov, if applicable.

4. Legal Name. Enter the legal name as registered with the IRS or Social Security Administration. For individuals, enter the name of the person who will do business with the State of NC as it appears on the Social Security Card or other required Federal tax documents. An organization should enter the name shown on its charter or other legal documents that created the organization. Do not abbreviate names. Do not enter a DBA or Disregarded Entity Name on this line.

5. Business Name. Business, Disregarded Entity, trade, or DBA ("doing business as") name.

Contact Information

6. Enter your **Legal Address**.

7. Enter your **Remittance Address, if applicable.** A **Remittance Address** is the location in which you or your entity receives business payments.

8. Enter the **Contact Name**.

9. Enter your **Business Phone Number**.

10. Enter your **Fax Number**, if applicable.

11. Enter your **Email Address**.

For clarification on IRS Guidelines, see www.irs.gov.

12. Entity Type. Select the appropriate entity type.

13. Entity Classification. Select the appropriate classification type.

Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the Exemptions box, any code(s) that may apply to you. See Exempt payee code and Exemption from FATCA reporting code below.

14. Exempt payee code. Generally, individuals (including sole proprietors) are not exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends. Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.

Note. If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.

The following codes identify payees that are exempt from backup withholding:

- 1 - An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2 - The United States or any of its agencies or instrumentalities
- 3 - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions, or instrumentalities
- 4 - A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5 - A corporation
- 6 - A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States
- 7 - A futures commission merchant registered with the Commodity Futures Trading Commission
- 8 - A real estate investment trust
- 9 - An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10- A common trust fund operated by a bank under section 584(a)
- 11 - A financial institution
- 12 - A middleman known in the investment community as a nominee or custodian
- 13 - A trust exempt from tax under section 664 or described in section 4947.

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

If the payment is for...	THEN the payment is exempt for...
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney, and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements.

- A - An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)
- B - The United States or any of its agencies or instrumentalities
- C - A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities
- D - A corporation the stock of which is regularly traded on one or more established securities markets, as described in Reg. section 1.1472-1(c)(1)(i)
- E - A corporation that is a member of the same expanded affiliated group as a corporation described in Reg. section 1.1472-1(c)(1)(i)
- F - A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state
- G - A real estate investment trust
- H - A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940
- I - A common trust fund as defined in section 584(a)
- J - A bank as defined in section 581
- K - A broker
- L - A trust exempt from tax under section 664 or described in section 4947(a)(1)
- M - A tax exempt trust under a section 403(b) plan or section 457(g) plan

Section 2 - Certification

To establish to the paying agency that your TIN is correct, you are not subject to backup withholding, or you are a U.S. person, or resident alien, sign the certification on NC Substitute Form W-9. You are being requested to sign by the State of North Carolina.

For additional information please refer to the IRS Form W-9 located on the IRS Website (<https://www.irs.gov/>).