



SUPPLIER MASTER FILE RECORD DATA FORM

In order to comply with Internal Revenue Service (IRS) regulations, we are required to obtain your Social Security Number (SSN) or Federal Tax Identification (TIN/EIN) to satisfy IRS Form 1099 reporting requirements. Failure to provide this information may subject all payments made to you to the 28% backup withholding as required by the IRS. Please complete the attached supplier master file form and enter all appropriate information. The information provided will be used to help determine tax compliance for 1099 reporting and if certain payments over \$600.00 will result in issuance of 1099 to the vendor.

4% NC Withholding on Nonresident Personal Services:

North Carolina GS 105-163.1 and GS 105-163.3 requires income tax to be withheld at the rate of 4% from payments of more than \$1,500.00 paid during a calendar year to nonresident individuals or nonresident entities for personal services performed in North Carolina in connection with a performance, an entertainment or athletic event, a speech, or the creation of a film, radio, or television program. Additionally, NC requires income tax to be withheld at the rate of 4% from payments of more than \$1,500.00 paid during a calendar year to ITIN contractors for services provided within the State. See **NC-30** for additional information.

Examples of Services Subject to 4% withholding:

- Performances
- Concerts/entertainment
- Athletic Event
- Speeches - (any speech that amuses, entertains, or informs is subject to the withholding requirement. This includes instructors delivering talks at seminars that are open to the public for an admission fee or delivering talks that are for continuing education.
- Creation of a film, radio or TV program
- All services performed by an ITIN holder/contractor

Who is subject to the NC 4% withholding:

- Nonresident Contractors
- Nonresident Entities
- ITIN Holders

If you checked "Yes" to any of the questions in the Verification of Foreign Status section of the form, please contact the UNC System Office Controller: accountinghelp@northcarolina.edu or 919-962-4243

ELECTRONIC PAYMENT INFORMATION: (THIS IS THE METHOD OF PAYMENT REQUIRED BY THE UNC System OFFICE) ** When submitting completed supplier master form, please send either a copy of a voided check with Business Name and complete Address or a letter from your bank with the appropriate account information. Other documentation may be provided with UNC System approval.

If you have any questions regarding how to complete the attached form, please contact the UNC System Supplier Coordinator either by email at sdsmith@northcarolina.edu or by phone, 919/962-3355.