NC Office of the
State Controller
(IRS Form W-9 will not be
accepted in lieu of this form
*Description of Descriptional Physics

STATE OF NORTH CAROLINA SUBSTITUTE W-9 FORM



Request for Taxpayer Identification Number

	OR or ITIN) Employer Identification Number (EIN), Identific OR provide Individual Taxpayer Identification Number (ITIN) paymen		or ITIN) type and Identification Nu provide this info	e select the appropriate Taxpayer Identification Number (EIN, SSN, N) type and enter your 9-digit ID number. The U.S. Taxpayer ification Number is being requested per U.S. Tax Law. Failure to de this information in a timely manner could prevent or delay nent to you or require The State of NC to withhold 28% for backup holding tax.		
	*4. Legal Name (as shown on your income tax return):		3. Dunn 8	3. Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)		
	5. Business Name/D Legal Name:	BA/Disregarded Entity Name, if different from	n			
_	Contact Information					
atior				ess (Location specifically gal Address, if applicable	used for payment that is	
ntific	*Address Line 1: Address Line 1:					
r Idei	Address Line 2:		Address Line 2:	Address Line 2:		
Taxpayer Identification	*City	*State *Zip (9 digit)	City	State	Zip (9 digit)	
	*County		County			
1	*8. Contact Name:					
	*9. Phone Number:					
Section	10. Fax Number:					
Se	11. Email Address:					
	*12. Entity Type		*	14. Exemptions (see		
		*12. Entity Type		*13. Entity Classification	instructions)	
	Individual/Sole P	*12. Entity Type roprietor/Single-member LLC C-Corporation	on S-Corporation	•	instructions)	
	Individual/Sole P Partnership	roprietor/Single-member LLC C-Corporation	on S-Corporation	Classification Medical Service Legal/Attorney	instructions)	
	Partnership Limited liability c	roprietor/Single-member LLC C-Corporation Trust/Estate Other ompany. Enter the tax classification (C=C corporation)		Classification Medical Service	s instructions)	
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STATE OF NORTH CAROLINA SUBSTITUTE W-9 FORM Modification to Existing Vendor Records



This form is to be completed by the vendor 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 Vendor Name.

Please complete the applicable sections below.

Section 1:

CHANGE FROM: Remittance Address	CHANGE TO: Remittance Address
*Address Line 1:	*Address Line 1:
Address Line 2:	Address Line 2:
*City *State *Zip (9 digit)	*City *State *Zip (9 digit)
*County	*County

Section 2:

* CHANGE FROM: SSN, or EIN, or ITIN

* CHANGE TO: SSN, or EIN, or ITIN

Section 3:

CHANGE FROM: Vendor Name

*Legal Name:

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

CHANGE TO: Vendor Name

*Legal Name:

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

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

NC Office of the State Controller Substitute W-9 Instructions

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. Dunn and Bradstreet Universal Numbering System (DUNS). Vendors are requested to enter their DUNS number, if applicable.

4. Legal Name. Enter the legal name as registered with the IRS or Social Security Administration. In general, enter the name shown on your income tax return. Do not enter a 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, if applicable.

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.

NC Office of the State Controller Substitute W-9 Instructions

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/).