

CORRECTED (if checked)

PAYER'S name, street address, city, state and ZIP code		TAX YEAR	Form NC-1099-ITIN Compensation Paid to an ITIN Contractor	
PAYER'S federal identification number/ social security number	RECIPIENT'S individual taxpayer identification number	1. Gross income paid for services in North Carolina \$		● See #1 in the box below for information on the annual withholding reconciliation requirements. ● Give two copies to recipient ● Keep one copy for your records
RECIPIENT'S name, address, (incl. apt. no.), city, state and ZIP code		2. North Carolina income tax withheld \$		
		3. PAYER'S North Carolina withholding account no.		

Form NC-1099-ITIN Rev. 9-18 (Web) North Carolina Department of Revenue, P.O. Box 25000, Raleigh, N.C. 27640-0001



Form NC-1099-ITIN to be completed by Payer only



Compensation paid to an ITIN Contractor

An ITIN is issued by the IRS to a person who is required to have a taxpayer identification number but does not have and is not eligible to obtain a social security number. An ITIN contractor is an ITIN holder who performs services in this State for compensation other than wages. North Carolina income tax is required to be withheld from ITIN contractors. The requirement to withhold applies to payers who, in the course of a trade or business, pay more than \$1,500 of non-wage compensation to an ITIN holder for services performed in this State. These payers must withhold North Carolina income tax at the rate of four percent (4%) from the compensation. (**Note:** See **NC-30, Income Tax Withholding Tables and Instructions for Employers**, for a more detailed explanation of requirements.)

Instructions for Payer

Complete this form to report the gross income paid to an ITIN holder for services performed in North Carolina and the North Carolina tax withheld from that income. If you are required to complete federal Form 1099-MISC to report the gross income paid to an ITIN holder, you do not have to complete this form. Do not use this form to report the payment of wages.

The Payer Must

1. **Electronically** submit **Form NC-3, Annual Withholding Reconciliation**, and the corresponding statement information for each **Form W-2 and 1099** to the North Carolina Department of Revenue by January 31 of the succeeding year. Please visit the Department's website at www.ncdor.gov for additional information.
2. Furnish two copies to the recipient by January 31 following the calendar year in which the compensation was paid. Include a copy of these instructions with the recipient's copies of Form NC-1099-ITIN. (Note: If the services are completed before the end of the year, the statement is due within 45 days of the last payment of compensation if the recipient requests the statement.)
3. Keep a copy for your records.

See the **North Carolina Income Tax Withholding Tables and Instructions for Employers (Form NC-30)** at www.ncdor.gov for additional information.

Instructions for Recipient

Withholding of income tax from your personal services income does not relieve you of your responsibility to file a North Carolina income tax return. Claim the tax withheld reported in Box 2 against your income tax liability for the year. Attach a copy of Form NC-1099-ITIN without the instructions to the income tax return to support North Carolina tax withheld.