

## Use these tips when you fill out your NC Substitute W-9 form

Social Security Numbers and completed NC Substitute W-9 forms are required if you want to receive prize money. You must give your Social Security Number and submit your NC Substitute W-9 form when you register. Categories that do not award prize money do not have these requirements.

If you plan to register your entries online, you should have your digital NC Substitute W-9 filled out, signed and ready to upload before you start the process.

If you don't want to fill out a NC Substitute W-9 form, you should enter by paper entry form and mail it in by the deadline. You can still enter any fair competition, you won't receive prize money, but you will still receive ribbons if you win.

The required fields are \*1, \*2, \*4, \*6, \*8, \*9, \*12, \*13, and section 2 at the bottom.

Fillable NC Substitute W-9 Form Steps:

- **CLICK** the NC Substitute W-9 link.
- **DOWNLOAD** or **SAVE** the file to your system and name it your full name.
- **CLOSE** the linked page.
- **OPEN** the saved file and fill it out.
- **UPLOAD** the completed and signed form to Showworks when prompted.

The fillable form will ask you for a digital signature. If you want to bypass this, print the form, fill it out manually, sign it, scan it, upload it or mail it in. If you can't mail your form by September 15, bring it with you when you deliver your entries.

If you want to fill out the form on paper, understand that you cannot smudge or scratch out or otherwise correct mistakes on the form. If you need to, start over with a clean document. Paper forms, guides and sample completed forms are at the back of every chapter.

Most people will be registering as INDIVIDUALS and will use their Social Security Number as their tax ID. You cannot use someone else's name, social security number or address. If your name, address or social security number has changed recently, you will need to fill out page 2 of the NC Substitute W-9 form.


Some may register as a FARM or BUSINESS and will use an EIN Number. If you are using an EIN you must register using the name of the business and the address on record for that business. You cannot mix and match names and addresses between personal & business. If the information for the business has changed, you will need to fill out page 2 of the NC Substitute W-9 form and provide the old and the new information.

Some will be entering as an Association, Group or School. You will need to use an EIN Number or Social Security Number (if that is how your home school is set up) and the address on record. You cannot mix and match names, addresses and EIN Numbers. If the name, address or tax ID number has changed recently you will need to fill out page 2 of the NC Substitute W-9 form.

If you are using a shared tax ID (where more than one group or address shares the same tax ID) like a 4-H Chapter or a public school, you will need to include your school's information in section number 7. You cannot have the prize money sent to your home address or a different school. Most county public school associations have pre-filled out and signed NC Substitute W-9 forms available from their headquarters.

# USE THIS GUIDE WHEN FILLING OUT YOUR NC SUBSTITUTE W-9 FORM.

Note that items marked with a red asterisk (\*) are required.

NC Office of the State Controller (IRS Form W-9 will not be accepted in lieu of this form) *Denotes a Required Field		<b>STATE OF NORTH CAROLINA</b> <b>SUBSTITUTE W-9 FORM</b> <b>Request for Taxpayer Identification Number</b>			
Section 1 – Taxpayer Identification	*1. <input checked="" type="checkbox"/> Social Security Number (SSN), OR <input type="checkbox"/> Employer Identification Number (EIN), OR <input type="checkbox"/> Individual Taxpayer Identification Number (ITIN)		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.		
	*2. <b>Your Social Security Number Here</b> (PRESS THE TAB KEY TO ENTER EACH NUMBER)				
	*4. Legal Name (as shown on your income tax return): <b>Your Name Here</b>		3. Dunn & Bradstreet Universal Numbering System (DUNS) (see instructions)		
	5. Business Name/DBA/Disregarded Entity Name, if different from Legal Name:		(PRESS THE TAB KEY TO ENTER EACH NUMBER)		
	Contact Information				
	*6. Legal Address (DO NOT TYPE OR WRITE IN THIS FIELD)		7. Remittance Address (Location specifically used for payment that is different from Legal Address, if applicable)		
	*Address Line 1: <b>Your Street Address Here</b>		Address Line 1:		
	Address Line 2:		Address Line 2:		
	*City <i>City</i>	*State <i>State</i>	*Zip (9 digit) <i>Zip Code</i>	City State Zip (9 digit)	
	*County		County		
*8. Contact Name:	<b>Your Name - or your parent' or guardian's name</b>				
*9. Phone Number:	<b>Your Phone Number</b>				
10. Fax Number:					
11. Email Address:	<b>Your Email Address</b>				
*12. Entity Type <input checked="" type="checkbox"/> Individual/Sole Proprietor/Single-member LLC <input type="checkbox"/> C-Corporation <input type="checkbox"/> S-Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/Estate <input type="checkbox"/> Other _____ <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____		*13. Entity Classification <input type="checkbox"/> Medical Services <input type="checkbox"/> Legal/Attorney Services <input type="checkbox"/> NC Local Govt <input type="checkbox"/> Federal Govt <input type="checkbox"/> NC State Agency <input type="checkbox"/> Other Govt <input checked="" type="checkbox"/> Other (specify) <b>Contest Winner</b>	14. Exemptions (see instructions)  Exempt payee code (if any):  Exemption from FATCA reporting code (if any):		
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.					
Section 2 – Certification	Under penalties of perjury, I certify that:				
	1. 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 2. 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 3. I am a U.S. citizen or other U.S. person (defined later in general instructions), and 4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.				
	Certification instructions: Please refer to the IRS Form W-9 located on the IRS Website ( <a href="https://www.irs.gov/">https://www.irs.gov/</a> ):				
*Printed Name:	<b>Printed name</b>		*Printed Title:	<b>Individual</b>	
*Authorized U.S. Signature:	<b>Signature</b> <i>Parent or guardian can sign if necessary</i>		*Date:	<b>Date</b>	

You can digitally sign your NC Substitute W-9 form or manually sign a printed copy. Printed forms can be scanned and uploaded as a document.

**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><b>*1.</b> Social Security Number (SSN), OR Employer Identification Number (EIN), OR Individual Taxpayer Identification Number (ITIN)</p> <p><b>*2.</b></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><b>*4. Legal Name</b> (as shown on your income tax return):</p>		<p><b>3. Dunn &amp; Bradstreet Universal Numbering System (DUNS)</b> (see instructions)</p> <p style="text-align: center; color: red;">(PRESS THE TAB KEY TO ENTER EACH NUMBER)</p>		
	<p><b>5. Business Name/DBA/Disregarded Entity Name, if different from Legal Name:</b></p>				
	Contact Information				
	<p><b>*6. Legal Address</b> <span style="color: red;">(DO NOT TYPE OR WRITE IN THIS FIELD)</span></p>		<p><b>7. Remittance Address</b> (Location specifically used for payment that is different from Legal Address, if applicable)</p>		
	<p><b>*Address Line 1:</b></p>		<p><b>Address Line 1:</b></p>		
	<p><b>Address Line 2:</b></p>		<p><b>Address Line 2:</b></p>		
	<p><b>*City</b></p>	<p><b>*State</b></p>	<p><b>*Zip (9 digit)</b></p>	<p><b>City</b></p>	<p><b>State</b></p>
	<p><b>*County</b></p>		<p><b>County</b></p>		
	<p><b>*8. Contact Name:</b></p>				
<p><b>*9. Phone Number:</b></p>					
<p><b>10. Fax Number:</b></p>					
<p><b>11. Email Address:</b></p>					
<p><b>*12. Entity Type</b></p>		<p><b>*13. Entity Classification</b></p>		<p><b>14. Exemptions (see instructions)</b></p>	
<p>Individual/Sole Proprietor/Single-member LLC      C-Corporation      S-Corporation</p> <p>Partnership      Trust/Estate      Other _____</p> <p>Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) _____</p>		<p>Medical Services</p> <p>Legal/Attorney Services</p> <p>NC Local Govt</p> <p>Federal Govt</p> <p>NC State Agency</p> <p>Other Govt</p> <p>Other (specify)</p>		<p>Exempt payee code (if any):</p> <hr/> <p>Exemption from FATCA reporting code (if any):</p>	
<p><b>Note:</b> 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>					
Section 2 - Certification	<p>Under penalties of perjury, I certify that:</p> <ol style="list-style-type: none"> <li>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</li> <li>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</li> <li>I am a U.S. citizen or other U.S. person (defined later in general instructions), and</li> <li>The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.</li> </ol>				
	<p>Certification instructions: Please refer to the IRS Form W-9 located on the IRS Website (<a href="https://www.irs.gov/">https://www.irs.gov/</a>):</p>				
	<p><b>*Printed Name:</b></p>		<p><b>*Printed Title:</b></p>		
	<p><b>*Authorized U.S. Signature:</b></p>			<p><b>* Date:</b></p>	

Please complete the "Modification to Existing Vendor Records" section below if there have been any changes to the following: Tax Identification Number (TIN), Legal Name, Business Name, Remittance Address

Return to the NC 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 vendor.

**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**

<b>*Address Line 1:</b>		
Address Line 2:		
<b>*City</b>	<b>*State</b>	<b>*Zip (9 digit)</b>
<b>*County</b>		

<b>*Address Line 1:</b>		
Address Line 2:		
<b>*City</b>	<b>*State</b>	<b>*Zip (9 digit)</b>
<b>*County</b>		

**NOTE:** If you would like to receive your payments electronically, please complete the [Vendor 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: Vendor Name**

**CHANGE TO: Vendor Name**

**\*Legal Name:**

**\*Legal Name:**

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

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

<b>*Printed Name:</b>	<b>*Printed Title:</b>	
<b>* Authorized U.S. Signature:</b>		<b>* Date:</b>

## 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](http://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 <sup>1</sup>	Generally, exempt payees 1 through 5 <sup>2</sup>
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

<sup>1</sup> See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup> 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/>).