Form NC-1099-ITIN
Compensation Paid to an ITIN Contractor

<table>
<thead>
<tr>
<th><strong>GROSS INCOME PAID FOR SERVICES</strong></th>
<th><strong>NORTH CAROLINA INCOME TAX WITHHELD</strong></th>
<th><strong>PAYER'S NORTH CAROLINA WITHHOLDING ACCOUNT NO.</strong></th>
</tr>
</thead>
<tbody>
<tr>
<td>$</td>
<td>$</td>
<td></td>
</tr>
</tbody>
</table>

**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.