

Nonpublic School Registration for K12 Programs

Welcome to the NC K12 Programs administered by the North Carolina State Education Assistance Authority (NCSEAA). Please read all of the instructions to complete the new school registration process. There are three steps to complete in order to register as a new participating Nonpublic School with the NC K12 Programs. Schools should not move forward to the next step until the previous step is completed.

Instructions:

Step 1: Register with the [North Carolina Division of Non-Public Education](#) (DNPE). *DNPE is not affiliated with SEAA. SEAA cannot advise your school in regards to DNPE processes.*

Step 2: Once your school is registered with DNPE, go to the NCSEAA [website](#). On the Information for Nonpublic Schools page, click the “New School Signup Request” link. Complete and submit the New School Signup Request form through MyPortal.

Step 3: Upon receipt of the initial approval from NCSEAA, you will receive an email with your username and temporary password for MyPortal. Log into [MyPortal](#) in order to update your password and submit the items listed below to the appropriate task. All documents requiring a signature with the exception of the Nonpublic School Agreement must be printed and physically signed (hand-written) before sending. Schools will complete the Nonpublic School Agreement electronically through DocuSign.

Nonpublic School Registration for K12 Programs

Check List (Click on the titles below to be brought to blank copies of each applicable form):

___ Nonpublic School Agreement (Required for Participation in the K12 Programs)

- Complete via DocuSign link emailed to your school
- Must be signed by your school's Highest Decision-Making Authority (HDMA)

___ Tuition and Fees Schedule (Required)

- Should clearly state the name of your school and the city
- Should clearly state the program year that the document applies to
- Should clearly state the required tuition and fees for the school

___ W-9 Form (Required)

- Provides the school tax identification number to the SEAA
- Required by the Internal Revenue Service
- The information on the W-9 Form must match the Vendor Master Form

___ Vendor Master Form (Required)

- Provides banking information to the SEAA so that funds can be transferred electronically
- The information on the Vendor Master Form must match the W-9 Form

___ Voided Check or Bank Memo (Required)

- Must be the school's bank information; cannot be for a personal account
- Must show the bank name and logo
- Must show the routing and bank account numbers

___ National Criminal Background Check through the SEAA CastleBranch Link (Required)

- Schools must use the [NCSEAA CastleBranch Link](#) to order the National Criminal Background Check
- Complete the background check on the person who is the Highest Decision-Making Authority (HDMA)
- **Note:** *The statute which governs the K12 Programs requires the nonpublic school to conduct a criminal background check for its staff member with the highest level of decision-making authority. The school must provide the SEAA with a copy of the criminal background report. See G.S. § 115C-562.4(a)(2). Schools will be required to update background checks every three years per SEAA's schedule.*

___ MyPortal Credential Request Form (Required)

- One copy of this form is required for the person the background check is completed on. Only complete the column on the right side in Section 2 for the HDMA.
- Schools may have 2 user accounts for MyPortal. To add a second account for an administrative user at your school, complete a second, separate copy of the MyPortal Credential Request Form. Only complete the column on the left side in Section 2 for a new administrative user.
- This is the only form that is emailed to SEAA (email the form to: NPS@ncseaa.edu)

NONPUBLIC SCHOOL AGREEMENT

The Opportunity Scholarship Grant Program (“Opportunity Scholarship Program” or “OSP”) was established by the 2013 North Carolina General Assembly, pursuant to Part 2A of Article 39 of Chapter 115C of the North Carolina General Statutes, as may be amended from time to time, to provide scholarship grants to certain students attending eligible nonpublic schools in North Carolina.

The Education Student Accounts for Children with Disabilities Program (“ESA+ Program”) was established by the 2021 North Carolina General Assembly, pursuant to Article 41 of Chapter 115C of the North Carolina General Statutes, as may be amended from time to time to provide scholarships to certain students with disabilities attending eligible nonpublic schools in North Carolina.

All Terms capitalized herein are specifically defined in the Rules Governing the [Opportunity Scholarship Program \(OSP Rules\)](#) and the Rules Governing the [Education Student Accounts for Children with Disabilities Program \(ESA+ Rules\)](#), which are publicly available on the State Education Assistance Authority’s (the “Authority”) website at <https://www.ncseaa.edu/psr/>. The Rules are incorporated herein by reference.

Nonpublic schools who accept Opportunity Scholarship funds must comply with statutory requirements set forth in G.S. § 115C-562.5 and regulatory requirements set forth in the OSP Rules. If a school accepts Opportunity Scholarship funds and also has students that pay tuition and fees from ESA+ funds, those schools will be paid ESA+ scholarship funds by the Authority via direct disbursement.

Further, nonpublic schools that enroll students who are awarded scholarship funds from the ESA+ Program, but not the OSP Program, must consent to comply with statutory requirements set forth in G.S. §115C-562.5, and regulatory requirements set forth in the ESA+ Rules, in order to be paid scholarship funds for tuition and fees by the Authority via direct disbursement.

The Authority is charged with administering both the Opportunity Scholarship Program and the ESA+ Program. Funds for the Opportunity Scholarship and ESA+ Program scholarships are contingent each year upon appropriations made available to the Authority by the General Assembly.

Proper execution of this Nonpublic School Agreement (the “Agreement”) is a prerequisite to a nonpublic school’s receiving Opportunity Scholarship funds and is also a prerequisite for a nonpublic school that does not receive Opportunity Scholarship funds to be paid by direct disbursement for tuition and fees in the ESA+ Program.

NOW THEREFORE, the undersigned nonpublic school (“School”) agrees to the following terms and conditions:

1. The School will comply with all relevant statutes and rules that pertain to the administration of the Programs, as well as instructions and requests concerning the Programs as may be issued by the Authority, including administrative forms, administrative memoranda, interpretive guidance, or any

other procedures established by the Authority. The reference to or recitation of any portion of an applicable statute or rule in this Agreement does not limit the School's obligation to comply with other applicable statutes and rules.

2. The School warrants that it meets the requirements of Part 1 or Part 2 of Article 39 of Chapter 115C of the North Carolina General Statutes.
3. The School agrees to provide the Authority access to all records related to the administration of the Program, including student records for the purpose of, among other things, conducting Program reviews.
4. The School agrees that it will not refund any of the Programs' funds directly to a Parent or an eligible student in any manner at any time, unless specifically authorized by the Authority. If a refund of Program funds is due, the School agrees to contact the Authority directly and refund any scholarship funds to the Authority, in the manner and by the deadline required by the Authority. Scholarship funds will then be routed to the appropriate entity or individual's account.
5. The School will provide the Authority with a copy of its tuition and fees policies and schedules, and with documentation of the required tuition and fees charged to any eligible student under the Programs.
6. The School agrees that it will not discriminate with respect to race, color, or national origin.
7. The School agrees to conduct a criminal background check, in the manner prescribed by the Authority, for its staff member with the highest level of decision-making authority to ensure that he or she has not been convicted of any crime listed in G.S. §115C-332(a)(1) and provide the Authority with a copy of the criminal background report. The School further agrees to notify the Authority if the staff member with the highest decision-making authority is charged or convicted of any crime listed in G.S. §115C-332(a)(1), within five business days of the charge or conviction. If a new staff member with the highest decision-making authority becomes employed at the School, the School agrees to notify the Authority within five business days of employing the new staff member and shall obtain a criminal background check on that person immediately thereafter, in the manner prescribed by the Authority. The School agrees to conduct a criminal background check on its staff member with the highest level of decision-making authority every two years, or more frequently, as requested by the Authority.
8. The School will provide the parent or guardian of each student who receives a scholarship grant with an annual written explanation of the student's progress, including the student's scores on any standardized achievement tests.
9. The School agrees to administer, at least once a year, a nationally standardized test or other nationally standardized equivalent to scholarship recipients in grades three and higher that measures achievement in the areas of English grammar, reading, spelling, and mathematics, or in the alternative, for grades nine through twelve only a test that measures competencies in the verbal and quantitative areas and submit this test performance data to the Authority by July 15th of each year in a form acceptable to the Authority.
10. The School agrees to provide the Authority with the graduation rates for students participating in the Program in a manner prescribed by the Authority.

11. The School agrees to contract with a certified public accountant to perform a financial review, consistent with generally accepted accounting principles and in the manner prescribed by the Authority, for any year that the aggregate amount of funds the School receives from the OSP Program is more than three hundred thousand dollars (\$300,000) or for any year that the aggregate amount of funds the School receives from the ESA+ Program is more than three hundred thousand dollars (\$300,000), and to provide the Authority with a copy of the report produced as a result of such review within ninety (90) days of the end of the School's fiscal year.
12. The School agrees that it will not require any additional fees based on the status of the student as an eligible student under the Program.
13. If the School has more than twenty-five (25) students who pay tuition and fees with OSP funds or more than twenty-five (25) students who pay tuition and fees with ESA+ funds, the School will report to the Authority on both the individual and the aggregate standardized test performance of such student in the Program(s) that has over 25 participating students.
14. The School agrees to certify to the Authority, in a manner acceptable to the Authority, at the beginning of each semester, that the eligible student is a Full-time or Part-time student enrolled in and attending the School and that the scholarship amount does not exceed the tuition and fees charged for that student.
15. The School agrees to provide every Parent in the ESA+ Program with a receipt for all Qualified Educational Expenses charged by the School, including but not limited to tutoring services or educational therapies.
16. If an eligible student attending the School is enrolled in the ESA+ Program and also concurrently enrolled in the OSP, the School shall apply funds for tuition and fees and any other eligible expenses owed by the student first from the OSP, and then from the ESA+ Program in that specific order.
17. The School agrees to maintain all records related to the Programs for a period of five years from the close of the School's fiscal year, or until all audit exceptions have been resolved, whichever is longer.
18. The School agrees to participate in any training pertaining to the Programs that may be required from time to time by the Authority.
19. The School agrees to notify the Authority promptly of any change affecting the School's ability to comply with any of the terms and conditions of this Agreement.
20. If the Authority determines that the School is noncompliant with either Program's requirements, the School understands and agrees that it will be ineligible to receive scholarship funds from the Programs and will notify the parents or guardians of eligible students of its loss of eligibility to accept funds from the Programs.
21. The School agrees to provide the Authority with a copy of an IRS Form W-9 complete with its federal taxpayer identification number.
22. This Agreement is not assignable.

23. This Agreement shall be effective when executed and shall terminate immediately upon written notice of the occurrence of the following: (a) any material change in the School affecting this Agreement; (b) notice from the School of its intent to terminate its participation in the Programs; (c) notice from the Authority of its intent to terminate the School's eligibility to be paid tuition and fees from the Programs; or (d) any action of the General Assembly which, in the opinion of the Authority, requires the termination of this Agreement.

24. The undersigned represents and warrants that he or she is authorized to bind the School to the terms and conditions of this Agreement.

___YES___NO

Our school plans to accept Opportunity Scholarship Program funds on behalf of students who are awarded Opportunity Scholarships.

___YES___NO

Our school plans to accept Education Student Account (ESA+) Program funds on behalf of students who are awarded an ESA+ scholarship.

Date _____

Must be signed by your school's HDMA

Email address for _____

School Name _____

City _____

Code _____

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting*, later, for further information.

Note: If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States.

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Pub. 515, *Withholding of Tax on Nonresident Aliens and Foreign Entities*).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items.

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the instructions for Part II for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code*, later, and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships*, earlier.

What is FATCA Reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code*, later, and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account (other than an account maintained by a foreign financial institution (FFI)), list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9. If you are providing Form W-9 to an FFI to document a joint account, each holder of the account that is a U.S. person must provide a Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note: ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or “doing business as” (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C corporation, or S corporation.** Enter the entity’s name as shown on the entity’s tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a “disregarded entity.” See Regulations section 301.7701-2(c)(2)(iii). Enter the owner’s name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner’s name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity’s name on line 2, “Business name/disregarded entity name.” If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box on line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box on line 3.

IF the entity/person on line 1 is a(n) . . .	THEN check the box for . . .
• Corporation	Corporation
• Individual • Sole proprietorship, or • Single-member limited liability company (LLC) owned by an individual and disregarded for U.S. federal tax purposes.	Individual/sole proprietor or single-member LLC
• LLC treated as a partnership for U.S. federal tax purposes, • LLC that has filed Form 8832 or 2553 to be taxed as a corporation, or • LLC that is disregarded as an entity separate from its owner but the owner is another LLC that is not disregarded for U.S. federal tax purposes.	Limited liability company and enter the appropriate tax classification. (P= Partnership; C= C corporation; or S= S corporation)
• Partnership	Partnership
• Trust/estate	Trust/estate

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space on line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys’ fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 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 U.S. commonwealth or possession, 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 U.S. commonwealth or possession
- 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 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 reportable under section 6045(f), 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 requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

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 U.S. commonwealth or possession, 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 Regulations 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 Regulations 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

Note: You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns. If this address differs from the one the requester already has on file, write NEW at the top. If a new address is provided, there is still a chance the old address will be used until the payor changes your address in their records.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If you are a single-member LLC that is disregarded as an entity separate from its owner, enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note: See *What Name and Number To Give the Requester*, later, for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.SSA.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/Businesses and clicking on Employer Identification Number (EIN) under Starting a Business. Go to www.irs.gov/Forms to view, download, or print Form W-7 and/or Form SS-4. Or, you can go to www.irs.gov/OrderForms to place an order and have Form W-7 and/or SS-4 mailed to you within 10 business days.

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note: Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if item 1, 4, or 5 below indicates otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code*, earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.

You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.

You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions.

You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), ABLE accounts (under section 529A), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account) other than an account maintained by an FFI	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Two or more U.S. persons (joint account maintained by an FFI)	Each holder of the account
4. Custodial account of a minor (Uniform Gift to Minors Act)	The minor ²
5. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
6. Sole proprietorship or disregarded entity owned by an individual	The owner ³
7. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
8. Disregarded entity not owned by an individual	The owner
9. A valid trust, estate, or pension trust	Legal entity ⁴
10. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
11. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
12. Partnership or multi-member LLC	The partnership
13. A broker or registered nominee	The broker or nominee

For this type of account:	Give name and EIN of:
14. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
15. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships*, earlier.

*Note: The grantor also must provide a Form W-9 to trustee of trust.

Note: If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records From Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Pub. 5027, Identity Theft Information for Taxpayers.

Victims of identity theft who are experiencing economic harm or a systemic problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes.

Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at spam@uce.gov or report them at www.ftc.gov/complaint. You can contact the FTC at www.ftc.gov/idtheft or 877-IDTHEFT (877-438-4338). If you have been the victim of identity theft, see www.IdentityTheft.gov and Pub. 5027.

Visit www.irs.gov/IdentityTheft to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.



UNC System Office
Supplier Master Form

Revised 5/05/2022

The following information is required for any entity doing business with the UNC System Office. Please complete all sections. Payments could be subject to 28% backup withholding and penalties by the IRS if all information is not provided. ALL SUPPLIER PAYMENTS WILL BE MADE ELECTRONICALLY. SEE INSTRUCTION SHEET FOR MORE INFORMATION - LINK IS LISTED BELOW.

Supplier Name:
dba if applicable:
SSN/TIN/EIN:

W-9 Designation (Check one - should match the signed W-9 form)
Individual/Sole Proprietor
Single Membership LLC
Partnership
Trust/Estate
Non-Profit
C Corp
S Corp
LLC taxes as C Corp
LLC taxed as S Corp
LLC Taxed as Partnership
Other

Scope of Work (select all that apply)
Services explain:
Award, Honorarium, Prize or Stipend
Attorney services or for legal settlements
Rental Payments
Only travel/expense reimbursement (no compensation)
Other explain:

Verification of Foreign Status (answer all questions)
(check one in each column)
Are you a foreign entity/company?
Do you report your IRS designation using:
Will you issue an invoice from a foreign address?
Will payment be made to a foreign address or be paid via international wire?

ALL SUPPLIERS MUST ANSWER YES OR NO TO THE FOLLOWING QUESTIONS
Are you a non-state resident business entity/individual (not based in NC)?
Is the work or are the services being performed in NC?
Is your work or are the services in connection with:
Are you a: 1) licensed member of the clergy, a nonresident entity with NC Dept. of Revenue exemption (requires documentation); 2) an LLC with NC Secretary of State Certificate of Authority and id number (requires documentation); or 3) an exempt organization under NC G.S. 105-130.11?
If yes to questions 1-3 and no to question 4, 4% of all applicable payments over \$1,500, cumulative in a calendar year, will be withheld

Certification (Signature, not typed name, is required)
Under penalties of perjury, I certify that (1) the number shown above is my correct taxpayer identification number, (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 IRS that I am subject to backup withholding; (3) I am a U.S. person (including a U.S. Resident Alien); and (4) the information provided is complete and accurate as of this date.
Date:
Signature:
Printed Name:

Click link below for Instructions on how to complete form:

https://www.northcarolina.edu/wp-content/uploads/reports-and-documents/finance-documents/4-27-22-supplier-master-form-instructions.pdf



VENDOR 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 vendor master file form and enter all appropriate information. The information provided will be used to help determine tax compliance with 1099s. Certain payments over \$600.00 may 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 - (includes any speech that amuses, entertains, or informs is subject to the withholding requirement. This includes instructors at seminars that are open to the public for an admission fee or 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

ELECTRONIC PAYMENT INFORMATION: (THIS IS THE METHOD OF PAYMENT PREFERRED BY UNCGA)

**** When submitting completed vendor 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.**

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

MyPortal Credential Request Form

Submit this form via email to NPS@ncseaa.edu to request that a new user account be created for your school.

Section 1. Provide the name and city of your school as it is registered with DNPE:

Name of School:

City:

Reason this form is being completed (check one):

Administrative Change

Highest Decision-Making Authority Change

New School Registration

Section 2: To be completed by the individual needing MyPortal credentials:

If you are a new administrative user:

First name:

Last name:

Email address:

Job Title:

Signature:

Today's Date:

If you are a new Highest Decision-Making Authority (HDMA):

First name:

Last name:

Email address:

Job Title:

Signature:

Today's Date:

Authorization for MyPortal Credentials

To be completed by the HDMA at your school:

Name:

Job Title:

Email address:

I authorize that the individual named in Section 2 should be granted login credentials to access MyPortal and complete actions associated with my school's participation in the K12 Programs.

Signature:

Today's Date:

Please indicate how the non-public school determined who has the highest decision making-authority. Please indicate all that apply:

From the non-public school's bylaws

From the non-public school's articles of incorporation

From the governing documents of the non-public school

***Important* - As a new HDMA you are required to submit a background check to NCSEAA. Go to <https://portal.castlebranch.com/NX24/package-selection> to begin NCSEAA's background check process.**