March 26, 2009

S 1006. WITHHOLDING ON CONTRACTORS IDENTIFIED BY ITIN. Filed 03/25/09. *TO REQUIRE WITHHOLDING ON CONTRACTORS IDENTIFIED BY AN INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN)*. Amends GS Chapter 105, Article 4A (Withholding of Taxes) to add new GS 105-163.3A. Requires employers in trade or business who employ nonresidents for performance of personal services to withhold state income taxes if the employee has an Individual Taxpayer Identification Number (issued by the federal government for tax purposes to nonresidents lacking Social Security numbers). Employer must withhold 4% of employee's compensation. Also requires employer to furnish written statement showing employer and employee's names, addresses, and taxpayer identification numbers, the total amount of compensation paid during the calendar, and the total amount withheld. Requires employer to file return and pay amounts withheld to the Secretary of Revenue. Effective for taxable years beginning on or after January 1, 2010.

Intro. by Hoyle. GS 105

May 6, 2009

S 1006. WITHHOLDING ON CONTRACTORS IDENTIFIED BY ITIN. Filed 3/25/09. Senate committee substitute makes the following changes to 1st edition. Rewrites first edition as follows. Deletes proposed GS 105-163.3A and adds the term *ITIN holder* to the definitions of *compensation* and *payer*. Further amends GS 105-163.1 to add definitions for *ITIN contractor* and *nonresident contractor*. Amends GS 105-163.3 to require a payer who pays a nonresident contractor more than $1,500 in a calendar year or pays any amount to a contractor whose taxpayer identification number is an individual taxpayer identification number (ITIN) and performs services in North Carolina for compensation other than wages to withhold income taxes from the compensation paid to the contractor. Requires that such payers file returns and pay withheld taxes in accordance with GS 105-163.6. Makes record requirements of GS 105-163.3(e) applicable only with respect to payers who pay compensation for personal services performed in connection with a performance, an entertainment, an athletic event, a speech, or the creation of a film, radio, or television program. Makes additional technical and conforming changes. Effective for taxable years beginning on or after January 1, 2010.

May 12, 2009

S 1006. WITHHOLDING ON CONTRACTORS IDENTIFIED BY ITIN. Filed 3/25/09. Senate amendment makes the following changes to 2nd edition. Amends GS 105-163.3(a) to make the provision apply to every payer who pays more than $1,500 during a calendar year to either a nonresident contractor or an ITIN contractor (was, pays any amount to an ITIN contractor).

September 1, 2009

SL 2009-476 (S 1006). WITHHOLDING ON CONTRACTORS IDENTIFIED BY ITIN. *AN ACT TO REQUIRE WITHHOLDING ON CONTRACTORS IDENTIFIED BY AN INDIVIDUAL TAXPAYER IDENTIFICATION NUMBER (ITIN).* Summarized in *Daily Bulletin* 3/25/09, 5/6/09, and 5/12/09. Enacted August 26, 2009. Effective for taxable years beginning on or after January 1, 2010.