



State of North Carolina Office of the State Controller

Michael F. Easley, Governor

Robert L. Powell, State Controller

August 13, 2008

MEMORANDUM

TO: Chief Fiscal Officers
Vice Chancellors

FROM: Robert L. Powell
State Controller

A handwritten signature in black ink that reads "Robert L. Powell".

SUBJECT: Form 8821 Tax information Authorization – SECOND REQUEST

To better assist agencies and universities in complying with the requirements of the United States' Internal Revenue Code, I recently requested that for each federal identification number held by your agency/university/community college that an IRS Form 8821, Tax information Authorization be executed.

Most of you have by now responded back to the OSC with this executed form. For those of you that have not yet returned the Forms 8821 to us, I am asking that you please do so now.

It is my understanding that some of you may have inquired of the Office of the State Controller – Support Services as to whether to submit the forms directly to the IRS or remit to the OSC and were mistakenly told to directly submit to the IRS. If that is the case, please execute a Form 8821 and return to the OSC. I apologize for the misinformation you were given, but it is unlikely the IRS will process these forms unless they go through proper channels.

To properly execute Form 8821, please do the following:

1. fill in part 1, Taxpayer Information, and
2. complete part 7 by signing, title, and dating. The signing, title, and dating should be done by the agency head, university chancellor, community college president or someone legally authorized to bind the organization.
3. Please return this completed form to the Office of the State Controller, attention Randy Thomas by August 31 , 2008.

Should you have questions concerning the above, please call Randy Thomas at (919)981-5488 or e-mail randy.thomas@ncosc.net. Thank you for your prompt attention to this matter.

Attachment

MAILING ADDRESS
1410 Mail Service Center
Raleigh, NC 27699-1410

Telephone: (919) 981-5454
Fax Number: (919) 981-5567
State Courier: 56-50-10
Website: www.ncosc.net

LOCATION
3512 Bush Street
Raleigh, NC