


COMPTROLLER POLICY MANUAL

	POLICY: CMP 401-06
	Section: 400 Disbursements
	Page 1 of 1
	Responsible office: Comptroller
	Origination date: 01/01/2000
Subject: Tax Identification (Social Security) Numbers	Effective date: 01/01/2000
	Revision date: 02/05/2016

PURPOSE

To provide policy on requiring Tax Identification (Social Security Number) before disbursing NAU funds. The University is required under the Privacy Act of 1974 to disclose the authority, nature and purpose when requesting a social security number.

AUTHORITY

Internal Revenue Code, Title 26, Sections 6011 and 6051.

POLICY

CMP 401-06: Tax Identification (Social Security) Numbers

The University is required to obtain the tax identification number (Social Security Numbers) for reporting of payments to all individuals, including subject pay, independent contractors, lecturers, speakers and employee reimbursements to the Federal and State Governments and for verification of the payee's identity. **This includes all student athletes receiving room and board payments.** Failure to provide this information may subject the payment to 28% federal income tax backup withholding.