

# BACKUP WITHHOLDING TAX PAYROLL DEDUCTION FORM

Internal Payroll Processing & Compliance Record

## EMPLOYER INFORMATION

EMPLOYER NAME / COMPANY NAME

FEDERAL EMPLOYER IDENTIFICATION NUMBER (FEIN)

## EMPLOYEE INFORMATION

EMPLOYEE FULL NAME

EMPLOYEE ID / PAYROLL ID NUMBER

SOCIAL SECURITY NUMBER (SSN) OR ITIN

TAX FILING STATUS

## REASON FOR BACKUP WITHHOLDING AUTHORIZATION

IRS Notification (e.g., CP2100 or CP2100A Notice indicating incorrect or missing TIN).

Employee failed to provide a valid Taxpayer Identification Number (TIN/SSN) upon request.

IRS Direct Notification to initiate backup withholding (e.g., under-reporting of interest/dividends).

Voluntary election by employee for backup tax withholding.

## WITHHOLDING & PAY PERIOD CALCULATION DETAILS

PAY PERIOD RANGE	GROSS PAY AMOUNT (\$)	BACKUP WITHHOLDING RATE (%)	TOTAL WITHHELD AMOUNT (\$)	NET PAY AFTER DEDUCTIONS (\$)

**Important Instructions & Disclosure:** Backup withholding is requirement under federal tax law. Once initiated under IRS mandate, withholding must continue at the statutory flat rate (currently 24%) until the employee provides a validated taxpayer identification number (TIN) or until the IRS issues a formal notice of release from backup withholding status. Amounts withheld under these provisions will be reported annually on Form 1099 or Form W-2.

AUTHORIZED PAYROLL REPRESENTATIVE SIGNATURE

DATE

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EMPLOYEE SIGNATURE (IF VOLUNTARY / ACKNOWLEDGED)

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DATE