

How to Report Your Taxpayer Identification Number

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TITLE 30--MINERAL RESOURCES

CHAPTER II—OFFICE OF NATURAL RESOURCES REVENUE, DEPARTMENT OF THE INTERIOR

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Subpart A General Provisions

Sec. 1210.21 How do I report my taxpayer identification number?

(a) Before paying or reporting to the ONRR, you must obtain a payor code (see the *Minerals Revenue Reporter Handbook*, which is available on the Internet at <http://www.onrr.gov/FM/PDFDocs/RevenueHandbook.pdf>; also see Sec. 1210.56 for further information on how to obtain a handbook. At the time you request a payor code, you must provide your Employer Identification Number (EIN) by submitting:

- (1) An IRS Form W-9; or
- (2) An equivalent certification containing:
 - (i) Your name;
 - (ii) The name of your business, if different from your name;
 - (iii) The form of your business entity; for example, a sole proprietorship, corporation, or partnership;
 - (iv) The address of your business;
 - (v) The EIN of your business; and
 - (vi) A signed and dated certification that you are a U.S. citizen or resident alien and that the EIN number provided is correct.

(b) If you are already paying or reporting to MMS but do not have an EIN, MMS may request that you submit an IRS Form W-9 or equivalent certification containing the information required under paragraph (a)(2) of this section.

(c) The collection of this data is not subject to the provisions of the Paperwork Reduction Act because only information necessary to identify the respondent [5 CFR 1320.3(h)] is required.

(d) The EIN you provide to the ONRR under paragraph (a) of this section:

- (1) Means the taxpayer identification number (TIN) of an individual or other person (whether or not an employer), which is assigned under 26 U.S.C. 6011(b), or a corresponding version of prior law, or under 26 U.S.C. 6109;
- (2) Must contain nine digits separated by a hyphen as follows: 00-0000000; and
- (3) May not be a Social Security Number.