

# Instructions to Payors and Operators

*for*

## Form W-9

### Request for Taxpayer Identification Number and Certification

All payors and operators *must* send a signed Form W-9 to the Office of Natural Resources Revenue. Put your five-digit, ONRR-assigned Payor Code or Operator Number at the top of the form.

The Debt Collection Improvement Act of 1996 (31 U.S.C. § 7701) requires the Office of Natural Resources Revenue (ONRR) to collect a Taxpayer Identification Number (TIN) from all persons with whom we do business. We request your cooperation in completing and sending an Internal Revenue Service (IRS) Form W-9 with an Employer Identification Number (Federal tax ID number) to ONRR. ONRR **cannot** accept a Social Security Number as a TIN. You may obtain a Federal tax ID number online from the IRS or by filing an IRS Form SS-4, Application for Employer Identification Number.

The following instructions describe how to complete a W-9 for ONRR purposes. Please make sure all information is complete and legible. For ease of reference, each item is entitled exactly as it appears on the form.

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**Give form to the requester. Do not send to the IRS.** (instruction in the top right corner)

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#### **Name (as shown on your income tax return)**

Clearly print the name of the individual who filled out the form.

**Notes:** If this individual is the payor, the name *must* correspond with the Payor Code assigned by ONRR. If these items do not match, ONRR cannot process your TIN. If you put more than one Payor Code on a form, ONRR cannot process it.

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#### **Business name, if different from above**

Enter the legal name of the company or reporting entity (if different from the individual above). This name *must* go with the Payor Code assigned by ONRR. If these items do not match, ONRR cannot process your TIN. If you put more than one Payor Code or Operator Number on a form, ONRR cannot process it.

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#### **Check appropriate box for federal tax classification**

Please check the appropriate box.

**Address (number, street, and apt. or suite no.)**

Clearly enter complete mailing address information.

**Note:** ONRR **cannot** change official Address and/or Addressee of Record based on a Form W-9. If your company's mailing or contact information has changed, you must send a signed Form ONRR-4444 to ONRR to update our records.

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**Requester's name and address (optional)**

This section is not required.

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**List account number(s) here (optional)**

This section is not required.

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**Part I Taxpayer Identification Number (TIN)**

ONRR **cannot** accept a Social Security Number as a TIN. Whether you are paying as an individual payor or a company, you *must* enter an Employee Identification Number (EIN). If you do not have an EIN, the instructions attached to the Form W-9.

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**Part II Certification**

The person who certifies this form must be an employee, not a contractor.

**Send form to the requester. Do not send to the IRS.** (instruction in the top right corner)

**Please write your ONRR-assigned Payor Code or Operator Number at the top of the completed Form W-9.**

Send a separate W-9 for each Payor Code or Operator Number for which you report/pay (i.e., do **not** submit a W-9 for more than one Payor Code or Operator Number).

Email or mail a hard copy of your completed, signed, W-9 to ONRR at the address below:

Email signed Form W-9(s) to: [forms.industry@onrr.gov](mailto:forms.industry@onrr.gov)

OR

Mail **printed and signed original Form W-9(s)** to:

Office of Natural Resources Revenue  
PO Box 25627, MS 63230B  
Denver CO 80225-0627

**Note:** If you are sending a Form W-9 and a Form ONRR-4444, or if you are sending multiple copies of either form, you can email them in the same email or mail them to ONRR in the same envelope.