

Instructions to Payors and Operators for the Form W-9

Request for Taxpayer Identification Number and Certification

All payors *must* send an original, signed Form W-9 to the MMS.
Please include your payor code at the top of the Form W-9.

The Debt Collection Improvement Act of 1996 (31 U.S.C. § 7701) requires the Minerals Management Service (MMS) to collect a Taxpayer Identification Number (TIN) from all persons with whom we do business. We request your cooperation in completing and return an Internal Revenue Service (IRS) Form W-9 with an Employer Identification Number (Federal tax ID number). You may obtain a Federal tax ID number on line from the IRS or by filing an IRS Form SS-4, Application for Employer Identification Number.

These instructions describe how to complete a W-9 for MMS 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.

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

Mail your completed, signed, original W-9 to the MMS at the address at the bottom of these instructions.

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 Company ID # assigned by MMS. If these items do not match, the MMS cannot process your TIN. If you put more than one Payor Code on a form, the MMS cannot process it.

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 Company ID # assigned by MMS. If these items do not match, MMS cannot process your TIN. If you put more than one Payor Code on a form, the MMS cannot process it.

Check appropriate box

Please check the appropriate box.

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

Clearly enter complete mailing address information.

Note: The MMS **cannot** make changes to a company's official Address and/or Addressee of Record from a Form W-9. If your company's mailing information has changed, you must submit a signed, original Form MMS-4444 to the MMS to update our records.

Requester's name and address (optional)

This section is not required.

List account number(s) here (optional)

This section is not required.

Part I Taxpayer Identification Number (TIN)

The MMS **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, follow page 3 of the instructions attached to the Form W-9.

Part II Certification

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

Please write your Payor Code at the top of the completed Form W-9.

Provide a separate copy of the form for each payor code for which you report and pay (i.e., do **not** submit a W-9 for more than one payor code).

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

Minerals Management Service
Minerals Revenue Management
Chief, Financial Management
PO Box 25165, MS 61210B
Denver, CO 80225-0165

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