

§210.21

§210.21 How do I report my taxpayer identification number?

(a) Before paying or reporting to MMS, you must obtain a payor code (see the MMS *Minerals Revenue Reporter Handbook*, which is available on the Internet at <http://www.mrm.mms.gov/ReportingServices/PDFDocs/RevenueHandbook.pdf>; also see §210.56 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 MMS 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.

§210.30 What are my responsibilities as a reporter/payor?

Each reporter/payor must submit accurate, complete, and timely informa-

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tion to MMS according to the requirements in this part. If you discover an error in a previous report, you must file an accurate and complete amended report within 30 days of your discovery of the error. If you do not comply, MMS may assess civil penalties under 30 CFR part 241.

§210.40 Will MMS keep the information I provide confidential?

The MMS will treat information obtained under this part as confidential to the extent permitted by law as specified at 43 CFR part 2.

Subpart B—Royalty Reports—Oil, Gas, and Geothermal Resources

SOURCE: 73 FR 15892, Mar. 26, 2008, unless otherwise noted.

§210.50 What is the purpose of this subpart?

The purpose of this subpart is to explain royalty reporting requirements when energy and mineral resources are removed from Federal and Indian oil and gas and geothermal leases and federally approved agreements. This includes leases and agreements located onshore and on the Outer Continental Shelf (OCS).

§210.51 Who must submit royalty reports?

(a) Any person who pays royalty to MMS must submit royalty reports to MMS.

(b) Before you pay or report to MMS, you must obtain a payor code. To obtain a payor code, refer to the MMS *Minerals Revenue Reporter Handbook* for instructions and MMS contact information (also see §210.56 for information on how to obtain a handbook).

§210.52 What royalty reports must I submit?

You must submit a completed Form MMS-2014, Report of Sales and Royalty Remittance, to MMS with:

- (a) All royalty payments; and
- (b) Rents on nonproducing leases, where specified in the lease.