Surface Mining Reclamation and Enforcement, Interior § 1210.30

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<th>OMB control number and short title</th>
<th>Form or information collected</th>
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*Form MMS–4393 is used for both Federal and Indian oil and gas leases. The form resides with ICR 1012–0005, but the burden hours for Indian leases are included in ICR 1012–0002.*

§ 1210.20 What if I disagree with the burden hour estimates?

Burden hour estimates are included on the ONRR Web site at http://www.onrr.gov/Laws_R_D/FRNotices/FRInColl.htm-. Send comments on the accuracy of these burden estimates or suggestions on reducing the burden to the Office of Natural Resources Revenue, Attention: Rules & Regs Team, 1012–XXXX P.O. Box 25165, Denver, CO 80225–0165. An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless it displays a currently valid OMB control number.

§ 1210.21 How do I report my taxpayer identification number?

(a) Before paying or reporting to ONRR, you must obtain a payor code (see the ONRR Minerals Revenue Reporter Handbook, which is available on the Internet at http://www.onrr.gov/FM/Handbooks/default.htm; also see §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:

(i) An IRS Form W–9, or

(ii) An equivalent certification containing:

(iii) Your name;

(iv) The name of your business, if different from your name;

(v) The address of your business;

(vi) The EIN of your business; and

(vii) 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 ONRR but do not have an EIN, ONRR 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 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.

§ 1210.30 What are my responsibilities as a reporter/payor?

Each reporter/payor must submit accurate, complete, and timely information to ONRR 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, ONRR may assess civil penalties under 30 CFR part 1241.