

52.204-3 Taxpayer Identification.

As prescribed in [4.905](#) , insert the following provision:

Taxpayer Identification (Oct 1998)

(a) *Definitions.*

Common parent, as used in this provision, means that corporate entity that owns or controls an affiliated group of corporations that files its Federal income tax returns on a consolidated basis, and of which the *offeror* is a member.

Taxpayer Identification Number (TIN), as used in this provision, means the number required by the Internal Revenue Service (IRS) to be used by the *offeror* in reporting income tax and other returns. The TIN *may* be either a Social Security Number or an Employer Identification Number.

(b) All *offerors must* submit the information required in paragraphs (d) through (f) of this provision to comply with debt collection requirements of [31 U.S.C. 7701\(c\)](#) and [3325\(d\)](#), reporting requirements of [26 U.S.C. 6041](#), 6041 A, and 6050 M, and implementing regulations issued by the IRS. If the resulting contract is subject to the payment reporting requirements described in Federal Acquisition Regulation (FAR) [4.904](#), the failure or refusal by the *offeror* to furnish the information *may* result in a 31 percent reduction of payments otherwise due under the contract.

(c) The TIN *may* be used by the Government to collect and report on any delinquent amounts arising out of the *offeror's* relationship with the Government ([31 U.S.C. 7701\(c\)\(3\)](#)). If the resulting contract is subject to the payment reporting requirements described in FAR [4.904](#), the TIN provided hereunder *may* be matched with IRS records to verify the accuracy of the *offeror's* TIN.

(d) *Taxpayer Identification Number (TIN).*

TIN: _____.

TIN has been applied for.

TIN is not required because:

Offeror is a nonresident alien, foreign corporation, or foreign partnership that does not have income effectively connected with the conduct of a trade or business in the *United States* and does not have an office or place of business or a fiscal paying agent in the *United States*;

Offeror is an agency or instrumentality of a foreign government;

Offeror is an agency or instrumentality of the Federal Government.

(e) *Type of organization.*

Sole proprietorship;

Partnership;

Corporate entity (not tax-exempt);

- Corporate entity (tax-exempt);
- Government entity (Federal, State, or local);
- Foreign government;
- International organization per 26 CFR 1.6049-4;
- Other_____.

(f) *Common parent.*

Offeror is not owned or controlled by a *common parent* as defined in paragraph (a) of this provision.

Name and TIN of *common parent*:

Name_____.

TIN_____.

(End of provision)

Parent topic: [52.204 \[Reserved\]](#)