

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 \[Reserved\]](#)