



**Steven M. Neuhaus**  
County Executive

## Department of Finance

Orange County Department of Finance

PO Box 407

255-275 Main St.

Goshen, NY 10924

Phone: 845-360-6666

email: [suppliermanager@orangecountygov.com](mailto:suppliermanager@orangecountygov.com)

Thank you for your interest in becoming a registered supplier/payee with Orange County Government. The attached forms are designed to help you provide Orange County with all the information we should need to get you set up in our data base. If you are already a registered supplier/payee and are using these forms to request a change to your existing information, thank you for your efforts to keep our records current.

Although the forms are basically self-explanatory, some areas can be confusing. Hopefully the following elaboration will be helpful to you.

### Supplier/Payee Name:

Normally this is the name of your company, such as "ABC Corporation." However, in the instances where you are applying as a "Doing Business As (DBA)" you should enter the DBA name in this field, which corresponds with DBA name on the substitute W-9 Form which is also attached.

If you are registering as an individual for payment or reimbursement, this should be your name that corresponds with the substitute W-9.

### Taxpayer ID Number:

This is your Employer Identification Number -or- your Social Security number, depending on what you enter in the "Taxpayer Identification Number" field on the attached substitute W-9 Form.

### Correspondence, Purchasing Address:

This should be the address you want any purchase orders mailed or for general correspondence.

### Payment, Remittance Address:

This should be the address that all payments are to be mailed to.

### Contact Information:

The name and telephone number of the person completing the form is required. This person should be an authorized official of the Company. Although it is not required, supplying a valid email address may prove to be valuable to you as a supplier in the future.

For assistance with completing the W-9 Form, please review instructions or visit our website at [www.orangecountygov.com](http://www.orangecountygov.com) look under "Supplier Information - Forms and Instructions."

For assistance with completing the W-9 Form, please review instructions below.

Thank you for your interest in doing business with Orange County.



# Supplier/Payee Application Form

Thank you for your interest in doing business with Orange County Government. Please supply all of the requested information on this form so that our records will be accurate. When you have completed the form and the accompanying W-9 form please send them to the Department of Finance by mail or Email.

**FOR OFFICE USE ONLY**

**County Department Contact: *Must be Completed***

Department: \_\_\_\_\_

Name: \_\_\_\_\_

Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**Return completed forms to:**  
Orange County Department of Finance  
PO Box 407  
255-275 Main St.  
Goshen, NY 10924  
Phone: 845-360-6666  
email: [suppliermanager@orangecountygov.com](mailto:suppliermanager@orangecountygov.com)

**PLEASE PRINT OR TYPE ALL INFORMATION**

1. \_\_\_\_\_  
Supplier Name *(if this is a DBA, the DBA name must appear here and match the DBA stated on the W-9 form)*

2. Taxpayer ID Number: \_\_\_\_\_

3. *One of these boxes must be checked*  
 New Supplier       Change to Existing Record

Supplier #: \_\_\_\_\_

4. Will accept payment by Pcard i.e., MasterCard *(one of these boxes must be checked)*

No       Yes \*a staff member will contact you shortly

**5. Correspondence, Purchasing Address**

Address Line 1: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address Line 2: \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address Line 3: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

**6. Payment, Remittance Address**     Same as above

Address Line 1: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address Line 2: \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address Line 3: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

**7. Contact Information** *(email address must be included if supplier desires to take advantage of certain internet interactions with Orange County)*

Contact Name: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Email Address: \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

**PLEASE NOTE: THE ATTACHED SUBSTITUTE W-9 FORM MUST ALWAYS BE COMPLETED AND SUBMITTED WITH THIS FORM TO THE ADDRESS STATED ABOVE. IF IT IS NOT, THE APPLICATION WILL BE REJECTED AND YOU WILL NEED TO RE-APPLY.**



# Orange County Substitute W-9 Form

## Request for Taxpayer Identification Number and Certification

Please complete the following information. We are required by law to obtain this information from you when making a reportable payment to you. If you do not provide us with this information, you may be subject to a federal income tax withholding and may be subject to a \$50 penalty imposed by the IRS under section 6723. Use this form if you are a **U.S. person** (including a U.S. resident alien). If you are a **foreign person**, complete and submit the appropriate IRS **Form W-8** available at [www.irs.gov](http://www.irs.gov). See Pub. 515

### Please type or print clearly.

(For assistance in completing this form, you can refer to the instructions found on IRS Form W-9 available at [www.irs.gov](http://www.irs.gov).)

**1. Type of Request** (one of these boxes **must be** checked):

New Vendor OR

Change to Existing Record: TIN / previous TIN: \_\_\_\_\_ Effective Date: \_\_\_\_\_

(Check all that apply):  Legal Entity Name  Tax Address  Entity Type

**2. Taxpayer Identification Number (TIN)** (Provide only **one** nine-digit number)

\_\_\_\_\_ Social Security Number (SSN) \_\_\_\_\_ Employer Identification Number (EIN)

**3. Legal Entity Name** (As shown on your **income tax return**; must match SSN or EIN given. Individual or Sole Proprietor enter **owner's name**.)

**4. Business, Trade, "Doing Business As" (DBA) Name** (if different from legal entity name)

**5. Tax Correspondence Address / Contact** (address where tax information will be mailed):

Address Line 1: \_\_\_\_\_ Telephone: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address Line 2: \_\_\_\_\_ Fax: (\_\_\_\_) \_\_\_\_\_ - \_\_\_\_\_

Address Line 3: \_\_\_\_\_

City: \_\_\_\_\_ State: \_\_\_\_\_ Zip Code: \_\_\_\_\_

Contact Name: \_\_\_\_\_ Email Address: \_\_\_\_\_

**6. Payment Requests are Primarily for** (one of these boxes **must be** checked):

- Legal Services
- Medical / Health Care / Veterinary Services
- Commodities (products)
- Rent / Lease (equipment, buildings, etc...)
- Real Estate Transaction (sale of easement, land, buildings, etc...)
- Other (specify): \_\_\_\_\_

**7. Entity Type** (one of these boxes **must be** checked):

- Individual
- Sole Proprietor or Sole Proprietor organized as LLC or PLLC
- Partnership, LLP or Partnership organized as LLC or PLLC
- Corporation or LLC, PLLC organized as a corporation providing health care, medical veterinary or legal services

**8. Exempt Payee** (one of these boxes **must be** checked):

- Corporation or LLC, PLLC organized as a corporation NOT providing health care, medical veterinary or legal services
- Tax Exempt Organization under §501(a) (includes 501(c) (3))
- U.S. Government, a state, a possession of the U.S. or any of their political subdivisions or instrumentalities

**9. Certification**

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me), **and**
2. I am not subject to backup withholding because:
  - (a) I am exempt from backup withholding, or
  - (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or
  - (c) the IRS has notified me that I am no longer subject to backup withholding, **and**
3. I am a U.S. person (including a U.S. resident alien).

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the Certification, but you must provide your correct TIN.

**The Internal Revenue Service does not require your consent to any provision of this document other than the certification required to avoid backup withholding.**

Signature of US Person: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

Print Name Above: \_\_\_\_\_

## General Instructions—Substitute W-9 Form

Section references are to the Internal Revenue Code unless otherwise noted.

**Purpose of Form** A person who is required to file an information return with the IRS, must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA. Use this form only if you are an U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your applicable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income.

**Note:** *If a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to a Form W-9.*

**Definition of a U.S. person.** For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

**Special rules for partnerships.** Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax on any foreign partners' share of income from the business. Further, in certain cases where a W-9 has not been received, a partnership is required to presume that a partner is a foreign person, and pay the withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid withholding on your share of partnership income.

The person who gives the W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States is in the following cases:

- The U.S. owner of a disregarded entity and not the entity,
- The U.S. grantor or other owner of a grantor trust and not the trust, and
- The U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

**Foreign person.** If you are a foreign person, **do not use** Form W-9. Instead, use appropriate **Form W-8** (see IRS Pub. 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

### **Nonresident alien who becomes a resident alien.**

Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the recipient has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

**Example.** Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-

China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a **nonresident alien or a foreign entity** not subject to backup withholding, give the requester the appropriate completed **Form W-8**.

**What is backup withholding?** Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called “backup withholding.” Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, non-employee pay, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will **not** be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

### **Payments you receive will be subject to backup withholding if:**

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on pages 3 for details),
3. The IRS tells the requester that you furnished an incorrect TIN,
4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or
5. You do not certify to the requester that you are not subject to backup withholding under **4** above (for reportable interest and dividend accounts opened after 1983 only). Certain payees and payments are exempt from backup withholding. See the instructions below and the separate instructions for the Requester of Form W-9. Also see *Special rules for partnerships on page 1*.

### Penalties

**Failure to furnish TIN.** If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

**Civil penalty for false information with respect to withholding.** If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

**Criminal penalty for falsifying information.** Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

**Misuse of TINs.** If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

## Specific Instructions

### Name

If you are an individual, you must generally enter the name shown on your income tax return. However, if you have changed your last name, for instance, due to marriage without informing the Social Security Administration of the name change, enter your first name, the last name shown on your social security card, and your new last name.

If the account is in joint names, list first, and then circle, the name of the person or entity whose number you entered on the form.

**Sole proprietor.** Enter your **individual** name as shown on your income tax return on the “Name” line. You may enter your business, trade, or “doing business as (DBA)” name on the “Business name” line.

**Limited liability company (LLC).** If you are a single member LLC (including a foreign LLC with a domestic owner) that is disregarded as an entity separate from its owner under Treasury regulations section 301.7701-3, **enter the owner’s name on the “Name” line.** Enter the LLC’s name on the “Business name” line.

For an LLC classified as a partnership or a corporation, enter the LLC’s name on the “Name” line and any business, trade, or DBA name on the “Business name” line.

**Other entities.** Enter your business name as shown on required federal tax documents on the “Name” line. **This name should match the name shown on the charter or other legal document creating the entity.** You may enter any business, trade, or DBA name on the “Business name” line.

**Note: You must check the appropriate box depicting your Entity Type. Also select or enter what you are primarily receiving payment for.**

### Exempt Payee

If you are exempt from backup withholding, enter your name as described above, select or enter what payment is primarily for, check the appropriate box for your Entity Type, check the "Exempt Payee" box, sign and date the form.

Generally, individuals (including sole proprietors) are **not** exempt from backup withholding. Corporations are exempt from backup withholding for certain payments, such as interest and dividends.

**Note: If you are exempt from backup withholding, you should still complete this form to avoid possible erroneous backup withholding.**

The following payees **are exempt** from backup withholding:

1. An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2),
2. The United States or any of its agencies or instrumentalities,
3. A state, the District of Columbia, a possession of the United States, or any of their political subdivisions or instrumentalities,
4. A foreign government or any of its political subdivisions, agencies, or instrumentalities, or
5. An international organization or any of its agencies or instrumentalities.

Other payees that **may be exempt** from backup withholding include:

6. A corporation,
7. A foreign central bank of issue,
8. A dealer in securities or commodities required to register in the United States, the District of Columbia, or a possession of the United States,
9. A futures commission merchant registered with the Commodity Futures Trading Commission,
10. A real estate investment trust,
11. An entity registered at all times during the tax year under the Investment Company Act of 1940,
12. A common trust fund operated by a bank under section 584(a),
13. A financial institution,
14. A middleman known in the investment community as a nominee or custodian, or
15. A trust exempt from tax under section 664 or described in section 4947.

The chart below shows types of payments that may be exempt from backup withholding. The chart applies to the exempt recipients listed above, 1 through 15.

| If the payment is for  | THEN the payment is exempt for  |
|--|---|
| Interest and dividend payments   | All exempt recipients except for 9  |
| Broker transactions  | Exempt recipients 1 through 13.<br>Also, a person registered under the Investment Advisers Act of 1940 who regularly acts as a broker |
| Barter exchange transactions and patronage dividends                                   | Exempt recipients 1 through 5   |
| Payments over \$600 required to be reported and direct sales over \$5,000 <sup>1</sup> | Generally, exempt payees 1 through 7 <sup>2</sup>   |

<sup>1</sup>See Form 1099-MISC, Miscellaneous Income, and its instructions.

<sup>2</sup>However, **the following payments made to a corporation** (including gross proceeds paid to an attorney under section 6045(f), even if the attorney is a corporation) and reportable on Form 1099-MISC **are not exempt** from backup withholding: **medical and health care payments, attorneys' fees; and payments for services paid by a federal executive agency.**

## Part I. Taxpayer Identification Number (TIN)

**Enter your TIN in the appropriate box.** If you are a **resident alien** and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see **How to get a TIN** below.

If you are a **sole proprietor** and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-owner **LLC** that is disregarded as an entity separate from its owner (see **Limited liability company (LLC)** on page 2), enter the owner's SSN (or EIN, if the owner has one). If the LLC is classified as a corporation or partnership, enter the entity's EIN.

**Note:** See the chart on page 4 for further clarification of name and TIN combinations.

**How to get a TIN.** If you do not have a TIN, apply for one immediately. To apply for an SSN, get **Form SS-5**, Application for a Social Security Card, from your local Social Security Administration office or get this form online at [www.ssa.gov](http://www.ssa.gov). You may also get this form by calling 1-800-772-1213. Use **Form W-7**, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or **Form SS-4**, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at [www.irs.gov/businesses](http://www.irs.gov/businesses) and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting [www.irs.gov](http://www.irs.gov) or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete this form but do not have a TIN, write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

**Note:** Writing "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

**Caution:** A disregarded domestic entity that has a **foreign owner** must use the appropriate **Form W-8**.

## Part II. Certification

To establish to the withholding agent that you are an U.S. person, or resident alien, you must sign the form. You may be requested to sign by the withholding agent even if items 1, 4, and 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown should sign the form. Exempt payees, see **Exempt Payee** on page 2.

**Signature requirements.** Complete the certification as indicated in 1 through 5 below.

- 1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983.** You must give your correct TIN, but you do not have to sign the certification.
- 2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983.** You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.
- 3. Real estate transactions.** You must sign the certification. You may cross out item 2 of the certification.
- 4. Other payments.** You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a non-employee for services, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).
- 5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions.** You must give your correct TIN, but you do not have to sign the certification.

## What Name and Number To Give the Requester

| <b>For this type of account:</b>  | <b>Give name and SSN of:</b>  |
|---|---|
| 1. Individual   | The individual  |
| 2. Two or more individuals (joint account)  | The actual owner of the account or, if combined funds, the first individual on the account <sup>1</sup> |
| 3. Custodian account of a minor (Uniform Gift to Minors Act)  | The minor <sup>2</sup>  |
| 4. a. The usual revocable savings trust (grantor is also trustee)   | The grantor-trustee <sup>1</sup>  |
| b. So called trust account that is not a legal or valid trust under state law                                     | The actual owner <sup>1</sup>   |
| 5. Sole proprietorship or disregarded entity owned by an individual   | The owner <sup>3</sup>  |
| <b>For this type of account:</b>  | <b>Give name and EIN of:</b>  |
| 6. Disregarded entity not owned by an individual  | The owner   |
| 7. A valid trust, estate, or pension trust  | Legal entity <sup>4</sup>   |
| 8. Corporate or LLC electing corporate status on Form 8832  | The corporation   |
| 9. Association, club, religious, charitable, educational, or other tax exempt organization                        | The organization  |
| 10. Partnership or multimember LLC  | The partnership   |
| 11. A broker or registered nominee  | The broker or nominee   |
| 12. Account with the Dept. of Agriculture in the name of a public entity receiving agricultural program payments. | The public entity   |

<sup>1</sup>List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

<sup>2</sup>Circle the minor's name and furnish the minor's SSN.

<sup>3</sup>**You must show your individual name**, and you may also enter your business or "DBA" name on the second line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

<sup>4</sup>List first and circle the name of the legal trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see Special rules for partnerships on page 1.

**Note:** If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

### Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons who must file information returns with the IRS to report interest, dividends, and certain other income paid to you, mortgage interest you paid, the acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA or Archer MSA or HSA. The IRS uses the numbers for identification purposes and to help verify the accuracy of your tax return. The IRS may also provide this information to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. possessions to carry out their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Payers must generally withhold 28% of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to a payer. Certain penalties may also apply.