

General Instructions

Purpose of the AO 213: The Judiciary utilizes the AO 213 to collect information necessary to facilitate payment. For many payments, the Judiciary is required to file an information return (e.g., 1099-MISC; 1099-NEC; 1099-INT) with the IRS and, therefore, must obtain payees' correct names and associated TINs to do so. If a TIN is not provided, a payee may be subject to backup withholding – situations where the Judiciary must withhold a certain percentage to ensure the IRS receives any tax due on the payment.

Payments disbursed by the Treasury on the Judiciary's behalf must collect payee TINs to comply with the Treasury's TIN Policy.

Payee TINs, obtained through this form, may be used by the government to collect and report on any delinquent amounts arising out of the payee's relationship with the government.

****Vendor Type:** Select the option from the Vendor Type drop down menu that most accurately reflects current business operations or type of individual requiring a payment from the Judiciary.

The following are the available choices for this drop down menu:

- Billing/Accounts Receivable
- Business Entity
- Court Reporter
- Fed Pub Defender
- Intern
- Juror
- Refund

Intern vendors, enter the effective end date only if intern vendor is selected in the Type of Vendor drop down.

Part 1, Line 1

Do not leave this line blank. Enter only one name for you or your entity. The name should match the name on your or your entity's U.S. tax return.

Name or Entity	Instructions
Individual	Enter the name shown on your U.S. tax return. If you have changed your last name without informing the Social Security Administration of the name change, enter your first name, the last name as shown on your social security card, and your new last name. For Individual Taxpayer Identification Number (ITIN) applicants, enter your name as it was entered on your IRS form W-7 application, line 1a.
Sole Proprietor or Single Member LLC	Enter the name shown on the IRS 1040/1040A/1040EZ. You may enter your business name or "doing business as" (DBA) name in Part 2, as applicable.
Partnership, LLCs, or Corporations (except Single-Member LLCs)	Enter entity name as shown on the entity's U.S. tax return in Part 1. You may enter your business name or "doing business as" (DBA) name in Part 2, as applicable.
Medical and Healthcare Providers	Enter the name shown on the IRS 1040/1040A/1040EZ. You may enter your business name or "doing business as" (DBA) name in Part 2, as applicable.
Other Entities (e.g., trusts, non-profit entities, government agencies)	Enter entity name as shown on the entity's U.S. tax return in Part 1. You may enter your business name or "doing business as" (DBA) name in Part 2, as applicable.

Part 1, Line 2

If this form is being completed so that a Treasury check may be issued payable to more than one person or entity, or if an EFT payment will be issued to an account owned jointly, enter in Part 1, Line 1 the name of the person or entity whose TIN you entered in Part 3. Additional names (e.g., "and" or "or") or additional information for U.S. Treasury check payments (e.g., "care of") must be entered in Part 1, Line 2.

If payments is to be made by...	Then, enter the following...
EFT to Payee 1 AND Payee 2, co-owners of a joint account	Payee 1's name in Part 1, Line 1; Payee 2's name in Part 1, Line 2; Payee 1's TIN in Part 3.
A Treasury check made payable to Payee 1, Payee 2, AND Payee 3	Payee 1's name in Part 1, Line 1; Payee 2's name AND Payee 3's name in Part 1, Line 2; Payee 1's TIN in Part 3.
A Treasury check made payable to Payee 1, Payee 2 OR Payee 3	Payee 1's name in Part 1, Line 1; Payee 2's name OR Payee 3's name in Part 1, Line 2; Payee 1's TIN in Part 3.
A Treasury check made payable to Payee 1, CARE OF (c/o) Power of Attorney	Payee 1's name in Part 1, Line 1; C/O Power of Attorney name in Part 1, Line 2; Payee 1's TIN in Part 3.

Part 2

If you have a business or DBA name, you may enter it in Part 2.

Part 3

****TIN Type:** Select the appropriate TIN type from the TIN drop down menu. The following are the available choices for this drop down menu:

- EIN
- SSN

Enter your or your entity's TIN in the appropriate box. The TIN must be the TIN associated with the one person or one entity listed in Part 1, Line 1. If you are a resident alien and you do not have – and are not eligible to get – an SSN, your TIN is your ITIN. Enter it in the social security number box. If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN.

If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Part 4

If applicable, enter your 12 alpha-numeric SAM Unique Entity Identifier (SAM UEI).

Part 5

****U.S Tax Classification:** Select the appropriate box in Part 5 for the U.S. tax classification of the person or the entity's whose name is entered in Part 1. The following are the available choices for this drop down menu:

- Attorney or Law Firm (including LLCs and corporations)
- C Corporation (non-health/medical care provider nor attorney/law firm)
- S Corporation (non-health/medical care provider nor attorney/law firm)
- Government Entity (fed, state, local)
- Individual
- LLC - C Corp (non-health/medical care provider nor attorney/law firm)
- LLC - S Corp (non-health/medical care provider nor attorney/law firm)
- LLC - Partnership (non-health/medical care provider nor attorney/law firm)
- Medical or Health Care Provider (including LLCs and Corporations)
- Non-Profit
- Partnership
- Single-member LLC
- Sole Proprietor
- Trust/Estate

Part 6

Enter your address (number, street, and apartment or suite number). This is where your paper Treasury check and any information returns (e.g., 1099-MISC; 1099-NEC; 1099-INT), if applicable, will be mailed.

A point-of-contact (POC), email, and phone number may be entered, if desired. A POC must be entered should the POC differ from the entity or individual in Part 1, Line 1.

Part 7

If you have an additional address other than the address provided in Part 6, such as a physical address different from the mailing address for payment and information returns, you may enter it here.

Part 8

The Routing Number must be nine digits. If you are unsure of your banking information, consult your financial institution.

****Account Type:** You must identify your account as either checking or savings to ensure our payment is accepted by your financial institution.

The following are the available choices for this drop down menu:

- Checking
- Savings

Part 9

You must cross out item 2 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 item 3, you are considered a U.S. person, for federal tax purposes, 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, or under the laws of, the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in 26 CFR 301.7701-7).

For a joint account EFT payment or a joint payment by a Treasury check, only the person whose TIN is shown in Part 3 should sign.