

# Subpart 4.9 - Taxpayer Identification Number Information

**Parent topic:** [Part 4 - Administrative and Information Matters](#)

## 4.900 Scope of subpart.

This subpart provides policies and procedures for obtaining-

(a) *Taxpayer Identification Number (TIN)* information that *may* be used for debt collection purposes; and

(b) Contract information and payment information for submittal to the payment office for Internal Revenue Service (IRS) reporting purposes.

## 4.901 Definition.

*Common parent*, as used in this subpart, 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.

## 4.902 General.

(a) *Debt collection.* [31 U.S.C. 7701\(c\)](#) requires each contractor doing business with a Government agency to furnish its TIN to that agency. [31 U.S.C. 3325\(d\)](#) requires the Government to include, with each certified voucher prepared by the Government payment office and submitted to a disbursing official, the TIN of the contractor receiving payment under the voucher. The TIN *may* be used by the Government to collect and report on any delinquent amounts arising out of the contractor's relationship with the Government.

(b) *Information reporting to the IRS.* The TIN is also required for Government reporting of certain contract information (see [4.903](#)) and payment information (see [4.904](#)) to the IRS.

## 4.903 Reporting contract information to the IRS.

(a) [26 U.S.C. 6050M](#), as implemented in 26 CFR, requires heads of Federal *executive agencies* to report certain information to the IRS.

(b)

(1) The required information applies to *contract modifications*-

- (i) Increasing the amount of a contract awarded before January 1,1989, by \$50,000 or more; and
  - (ii) Entered into on or after April 1,1990.
- (2) The reporting requirement also applies to certain contracts and modifications thereto in excess of \$25,000 entered into on or after January 1,1989.
- (c) The information to report is-
- (1) Name, address, and TIN of the contractor;
  - (2) Name and TIN of the *common parent* (if any);
  - (3) Date of the contract action;
  - (4) Amount obligated on the contract action; and
  - (5) Estimated contract completion date.
- (d) Transmit the information to the IRS through the Federal *Procurement* Data System (see [subpart 4.6](#) and implementing instructions).

## **4.904 Reporting payment information to the IRS.**

[26 U.S.C. 6041](#) and [6041 A](#), as implemented in 26 CFR, in part, require payors, including Government agencies, to report to the IRS, on Form 1099, payments made to certain contractors. [26 U.S.C. 6109](#) requires a contractor to provide its TIN if a Form 1099 is required. The payment office is responsible for submitting reports to the IRS.

## **4.905 Solicitation provision.**

The *contracting officer shall* insert the provision at [52.204-3](#), Taxpayer Identification, in *solicitations* that-

- (a) Do not include the provision at [52.204-7](#), *System for Award Management*; and
- (b) Are not conducted under the procedures of [part 12](#).