

## **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.

**Parent topic:** Subpart 4.9 - Taxpayer Identification Number Information