

Subpart 504.9 - Taxpayer Identification Number Information

Parent topic: [Part 504 - Administrative Matters](#)

504.902 General.

(a) *Debt collection.* The Debt Collection Improvement Act of 1996 requires each contractor doing business with GSA to furnish its Tax Identification Number (TIN). The Government is required to include with each certified voucher prepared and submitted to a disbursing official, the TIN of the contractor receiving payment under the voucher. The TIN may be used by the Office of Financial Policy and Operations 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 Office of Financial Policy and Operations reporting of certain contract information (see FAR 4.903) and payment information (see GSAM [504.904](#)) to the IRS.

504.904 Reporting contract information to the IRS.

(a) The Office of Financial Policy and Operations reports to IRS on payments made to certain contractors for services performed and to lessors for providing space in buildings. This is required by [26 U.S.C. 6041](#) and 6041A and implemented in 26 CFR. To assist the Office of Financial Policy and Operations in reporting to the IRS, contracting officers must indicate on obligating documents sent to Finance (*e.g.*, purchase, delivery, or task orders; contracts; or certified invoices) the contractor's organizational structure (*e.g.*, corporation, or partnership) and taxpayer identification number (TIN).