

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.