

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.

Parent topic: [Subpart 4.9 - Taxpayer Identification Number Information](#)