

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](#)