Subchapter 3004.9 Taxpayer Identification Number Information

3004.903 Reporting contract information to the IRS.

(a) The CPO is delegated authority to report certain information to the IRS.

3004.904 Reporting payment information to the IRS.

In addition to the requirements cited under FAR 4.904, 26 U.S.C. §6041 and §6041A, require Federal agencies to report to the IRS all individuals, partnerships, proprietorships, etc. that will be paid $600 or more in a calendar year. This means that any contractor who is paid $600 or more a year must be reported to the IRS.