

## 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.

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