

# 504.904 Reporting contract information to the IRS.

(a) The Office of Financial Policy and Operations reports to IRS on payments made to certain contractors for services performed and to lessors for providing space in buildings. This is required by [26 U.S.C. 6041](#) and 6041A and implemented in 26 CFR. To assist the Office of Financial Policy and Operations in reporting to the IRS, contracting officers must indicate on obligating documents sent to Finance (*e.g.*, purchase, delivery, or task orders; contracts; or certified invoices) the contractor's organizational structure (*e.g.*, corporation, or partnership) and taxpayer identification number (TIN).

**Parent topic:** [Subpart 504.9 - Taxpayer Identification Number Information](#)