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# Treasury Financial Manual

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Bulletin No. 99-02

Volume I

Retention: September 30, 1999

To: Heads of Government Departments, Agencies and Others Concerned

Subject: Taxpayer Identification Number (TIN) Implementation Report Requirement; TINs Required on Payment Vouchers Certified for Payment by Federal Agencies to FMS or Non-Treasury Disbursing Officials

## 1. Purpose

Section 31001(y) of the Debt Collection Improvement Act of 1996 (DCIA), codified at 31 U.S.C. 3325(d), requires executive agencies to include the taxpayer identifying number (TIN) of payees on certified payment vouchers which are submitted to Federal disbursing officials. A Policy Statement, being published in the Federal Register and available on the FMS web site at [www.fms.treas.gov](http://www.fms.treas.gov), requires executive agencies to submit a TIN Implementation Report to the Financial Management Service (FMS) documenting agency compliance with this DCIA requirement. This bulletin provides detailed instructions to executive agencies on TIN Implementation Report requirements and format.

This bulletin also supplements the requirements of I Treasury Financial Manual (TFM) 4-2000 (Payment Issue Disbursing Procedures), by: (1) requiring Federal agencies to include payee TINs on payment vouchers which are submitted to the FMS and Non-Treasury Disbursing Offices for disbursement, and (2) by establishing related payment system requirements.

The bulletin relates to procedures in the following provisions of I TFM 4-2000:

- Section 2035 - Information to be Furnished on Vouchers.
- Paragraph 2055.50 - Guidelines for Entering Information on the Voucher-Schedules.
- Section 2060 - Payments From SF 1166-EDP, Voucher and Schedule of Payments.

In addition, this bulletin supplements the following FMS guidelines and specifications:

- Vendor Express and Federal Travel - ACH Payment Users Manual.
- CPSS 19.90 - Vendor/Miscellaneous Check Tape Formats.
- CPSS 7.90 - Standard Salary Payment Issue Tape Formats.
- ECS Users Guides.
- Agency Benefit (SSA, SSI, OPM, etc.) and Tax Refund Payment Tape Formats.

## **2. Coverage**

The bulletin's TIN Implementation Report requirement applies to all executive agencies which submit certified payment vouchers to Federal disbursement officials. The bulletin's provisions supplementing the requirements of I TFM 4-2000 (TIN payment voucher requirement and payment system requirements) also apply to all payments certified for disbursement to FMS and Non-Treasury Disbursing Officials, including, but not limited to, vendor, miscellaneous, salary, tax refund and benefit payments.

Payment certifying agencies not explicitly covered by this bulletin should provide payee TINs on all payment vouchers submitted to any Federal disbursing official so that the Government will be able to accurately measure progress in: (1) implementing centralized offset against payments, (2) converting vendors to electronic commerce, and (3) improving reporting of vendor payments to the Internal Revenue Service on Form 1099.

## **3. Rescission**

This bulletin supersedes Treasury Financial Bulletin No. 95-10 which was limited in scope to TIN requirements involving vendor, miscellaneous and salary payments.

## **4. Effective Date**

This bulletin is effective immediately.

## **5. Background**

On April 26, 1996, the Debt Collection Improvement Act of 1996 (DCIA) was enacted as Chapter 10 of the Omnibus Consolidated Rescissions and Appropriations Act of 1996, Pub. L. 104-134, 110 Stat. 1321-358. Section 31001(d)(2) of the DCIA, codified at 31 U.S.C. 3716(c), generally requires Federal disbursing officials to offset an eligible Federal payment to a payee to satisfy a delinquent non-tax debt owed by the payee to the United States. A Federal disbursing official will conduct such an offset when the name and Taxpayer Identifying Number (TIN) of the payee match the name and TIN of the delinquent debtor, provided all other requirements for offset have been met. This process, known as "centralized offset," also may be used to collect delinquent debts owed to States, including past-due child support.

The Department of the Treasury, Financial Management Service (FMS) is responsible for implementing the DCIA, including the centralized offset authority. The 9-digit TIN is a unique identifier assigned to all individuals and businesses that file tax returns in the United States. See 26 U.S.C. 6109. For individuals, the Social Security Number serves as the TIN; for businesses, the Employer Identification Number, assigned by the Internal Revenue Service, serves as the TIN. Section 31001(y) of the DCIA, codified at 31 U.S.C. 3325(d), facilitates centralized offset by requiring executive agencies to include the TINs of payees on certified payment vouchers which are submitted to Federal disbursing officials. FMS, as the Department of Treasury disbursing agency, disburses more than 850 million Federal payments annually. See 31 U.S.C. 3321. FMS and other executive disbursing agencies are responsible for examining certified payment vouchers to determine whether such vouchers are in the proper form. See 31 U.S.C. 3325(a)(2)(A).

To ensure that executive agencies submit payment certifying vouchers in a form which includes payee TINs, FMS is issuing a Policy Statement in the Federal Register requiring executive agencies to prepare and submit an agency TIN Implementation Report to FMS documenting agency compliance with the TIN requirement. The decision to require agencies to submit TIN Implementation Reports replaces a notice of proposed rulemaking which would have required FMS and executive disbursing officials to reject payment vouchers lacking TINs. FMS withdrew 31 C.F.R. Part 212, Taxpayer Identifying Number Requirement; Proposed Rule, 62 FR 46428, September 2, 1997. For additional information, see the Withdrawal of the proposed rule and the Policy Statement, both of which are available on the FMS web site at [www.fms.treas.gov](http://www.fms.treas.gov). In the event that agency TIN Implementation Report strategies fail to achieve compliance with the statutory payment voucher TIN requirement, FMS may take other measures to ensure compliance.

## 6. Policy

### a. TIN Implementation Reports

- Each executive agency shall submit an agency TIN Implementation Report to FMS documenting:
  - the current status of agency compliance with the DCIA statutory requirement to include the TIN of each payee on certified payment vouchers which are submitted to Federal disbursing officials;
  - strategies and timeframes for achieving compliance with the TIN requirement;
  - barriers to collecting and providing TINs on payment vouchers;
  - strategies and timeframe for resolving such barriers.
- TIN Implementation Reports must be received by FMS by April 9, 1999.
- TIN Implementation Reports should be submitted in the format shown in Attachment 1.
- FMS will review agency TIN Implementation Reports to:
  - determine the status of agency compliance;
  - evaluate the effectiveness and credibility of proposed strategies to achieve compliance through the elimination of barriers to the collection and providing of TINs on payment vouchers;
  - formulate guidance to be published in the TFM to assist agencies in overcoming or reconciling identified barriers to the collection and providing of TINs; such guidance may include procedures identifying specific limited circumstances under which TINs cannot be provided on payment vouchers (e.g. when payments are made to foreign entities which do not have assigned TINs).
- FMS will monitor payment vouchers to ensure that agencies are meeting compliance goals and timeframes as identified in Implementation Reports.

- FMS will submit a report to Congress on agency payment voucher TIN compliance as part of its DCIA consolidated report to Congress. See 31 U.S.C. 3711 note; 31 U.S.C. 3719 note.

b. Payment Requirements

- Federal agencies must include payee TINs on all payment vouchers which are submitted to FMS or Non-Treasury Disbursing Officials for disbursement. This requirement applies to all payments including, but not limited to, vendor, miscellaneous, salary, tax refund, and benefit payments.
- Upon the issuance of guidance in the TFM by FMS identifying specific payment types for which TINs cannot be provided, a Federal Program Agency certifying such a payment for disbursement must assign a unique identification number to the payee in the applicable agency system, and provide that identification number in the agency payment file. This unique payment identification number will be recorded in Treasury's claims systems and in the PACER On-line (POL) system. For the purposes of POL, agency-assigned unique payee identification numbers may be alpha-numeric and may be 9 characters or less; unique payee identification numbers should not be composed of 9 numeric characters (in order to avoid any confusion with TINs).
- POL will provide Federal Program Agencies with on-line access to the status of their payment records as well as the ability to initiate on-line claims actions for specific payments. To access a payment in POL, the TIN (or the agency-assigned unique payee identification number under limited circumstances) will be the only query key available.
- The record layouts for vendor/miscellaneous and salary ACH payments are available on the FMS web site. Record layouts may also be obtained by contacting the Regional Financial Centers' Customer Assistance Staff.

## 7. Inquiries and Assistance

Inquiries relating to payment file formats should be directed to the appropriate Regional Financial Center Customer Assistance Staff as listed in Attachment 2.

General inquiries relating to the Treasury Offset Program operated by FMS to conduct centralized offsets, or requests for assistance about the offset of payments should be directed to Dean Balamaci (Director, Agency Liaison Division, Debt Management Services) at (202) 874-6660. This document is available on the FMS web site at the following address: [www.fms.treas.gov](http://www.fms.treas.gov).

Date: October 9, 1998

Attachments (2)



Richard L. Gregg  
Commissioner

**AGENCY TAXPAYER IDENTIFICATION NUMBER (TIN)  
IMPLEMENTATION REPORT FORMAT**

**I. Agency information**

**(A) Agency name:**

**(B) Agency contact(s) for TIN activities:**

- Please provide name, address, phone, fax, and E-mail address.

**II. Compliance status with the payment voucher TIN requirement**

**(A) Descriptive data:**

- Using the most current data available to your agency, please provide information on your agency's compliance with the DCIA statutory requirement to provide TINs on payment vouchers submitted to Federal disbursing officials. This information may be conveyed through a chart which identifies by payment type total payees and the number of payees for which your agency has a TIN.

**CURRENT AGENCY DATA**

<b>Payment type</b>	<b>Total number of payees</b>	<b>Payees for which TINs are available</b>
Benefit		
Salary		
Vendor		
Misc.		
<b>Total</b>		

**III. Strategies to achieve compliance with the payment voucher TIN requirement**

- Please identify the strategies and actions which your agency will undertake to achieve compliance with the statutory requirement to include TINs on payment vouchers submitted to Federal disbursing officials. Be as specific as possible, providing numerical data and description for any category or class of payee or payment. Please provide the relevant timeframes to implement and complete agency strategies to achieve compliance.

- Indicate when your agency will achieve complete compliance.
- Please differentiate between strategies and actions applicable to new payees versus strategies and actions applicable to existing payees.

**IV. Identify barriers impeding the collection and providing of TINs on payment vouchers**

- If your agency anticipates or has encountered any barriers to achieving compliance with the payment voucher TIN requirement, please identify the barrier(s) and describe the agency's strategy to overcome such barriers. For example, describe any payment types for which TINs cannot be obtained (e.g. payments to foreign entities which do not have assigned TINs), or systems reprogramming issues. In considering strategies to overcome such barriers, consider that 31 U.S.C. 7701(c) requires Federal agencies to obtain the TIN of any person doing business with the agency. See 31 U.S.C. 7701(c)(2) for the definition of "doing business with a Federal agency."

**V. Identify any assistance needed from FMS**

- Please describe assistance needed from FMS. For instance, tell us if your agency needs to know sources of TIN information.

**VI. Agency certification**

- Reports should be signed by the head of the agency or the agency's Chief Financial Officer.

**VII. Address**

- Reports should be sent to Dean Balamaci, Director, Agency Liaison Division, Debt Management Services, Financial Management Service, Room 154, 401 14th Street SW., Washington, DC 20227.

**CUSTOMER ASSISTANCE STAFF  
ADDRESSES AND TELEPHONE NUMBERS**

Austin Regional  
Financial Center

P.O. Box 149058  
Austin, TX 78714-9058  
512-342-7300

Birmingham Regional  
Financial Center

P.O. Box 2451  
Birmingham, AL 35201-2451  
205-912-6400

Chicago Regional  
Financial Center

P.O. Box 8670  
Chicago, IL 60680-8670  
312-353-5622

Kansas City Regional  
Financial Center

P.O. Box 12599  
Kansas City, MO 64116-0599  
816-414-2100

Philadelphia Regional  
Financial Center

P.O. Box 8676  
Philadelphia, PA 19101-8676  
215-516-8015

San Francisco Regional  
Financial Center

P.O. Box 193858  
San Francisco, CA 94119-3858  
415-744-7967