FOREST SERVICE MANUAL
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FSM 6500 – FINANCE AND ACCOUNTING

CHAPTER 6510 – APPROPRIATIONS AND FUNDS

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Approved: THELMA J. STRONG
Chief Financial Officer (CFO)

Date Approved: 08/26/2012

Posting Instructions: Interim directives are numbered consecutively by title and calendar year. Post by document at the end of the chapter. Retain this transmittal as the first page(s) of this document. The last interim directive was 6500-2007-1 to zero_code.

New Document	id_6510-2012-1	3 Pages
Superseded Document(s) (Interim Directive Number and Effective Date)	None	

Digest:

6510.1 - Adds one new authority, 31 U.S.C. 7701, the Debt Collection Improvement Act of 1996. This Act requires Federal agencies to obtain taxpayer identification numbers for all parties doing business with the Federal government.

6510.33 - Establishes code, caption, and direction for Taxpayer Identification Numbers for Vendors and Customers.

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6510.1 - Authority

9. Title 31, United States Code, section 7701 (31 U.S.C. 7701). This section codifies the Debt Collection Improvement Act of 1996 which requires Federal agencies to obtain taxpayer identification numbers from all parties doing business with the Federal government. The taxpayer identification numbers enables the U.S. Treasury to perform delinquent debt collection by administrative offset.

6510.33 - Taxpayer Identification Numbers for Vendors and Customers

Except for the USDA-approved scenarios listed in paragraph 3 below, Forest Service accounting transactions for obligations and payments, and billings and collections, must include taxpayer identification numbers (TINs), in compliance with the Debt Collection Improvement Act of 1996, codified in 31 U.S.C. 7701. In section (c) (1), the Act states the following: *"The head of each Federal agency shall require each person doing business with that agency to furnish to that agency such person's taxpayer identifying number."*

1. The Act requires taxpayer identification numbers (TINs) to enable the U.S. Treasury to perform delinquent debt collection by administrative offset, government-wide. Additionally, TINs enable the USDA delinquent debt offset program which uses the capabilities of the Department-wide core financial accounting system.

2. Each vendor or customer must provide a TIN as a condition of doing business with the Forest Service. If vendors or customers refuse to provide a TIN, Forest Service must not issue or renew the related authorization, permit, agreement, or contract.

3. The Department-approved exceptions to the TIN requirement are as follows:

a. FS COLLECT - Over-the-counter collections from casual customers who purchase maps, recreation passes, or pay recreation fees, are not required to provide a TIN. Use the generic TIN "FSCOLLECT" for over-the-counter collections. However, vendors under agreement to sell maps, passes, or other items at their place of business, must provide a TIN for the respective sales agreement.

b. FS NO TIN - Payments to approved claimants for damages caused by the Forest Service. Use the generic TIN "FS NO TIN" for payments to approved claimants who refuse to provide a specific TIN.

c. FS ACCRUAL - Accounting entries for accrued liabilities and accrued revenues are posted in summary fashion at a high accounting level. Use the generic TIN "FS ACCRUAL" for high level accrual entries.