

Area WorkFlow by those contractors is not feasible;

(iv) Cases in which DoD is unable to receive payment requests or possible acceptance in electronic form;

(v) Cases in which the contracting officer administering the contract for payment has determined, in writing, that electronic submission would be unduly burdensome to the contractor. In those cases, the contracting officer administering the contract shall furnish a copy of the determination to their Senior Procurement Executive; and

(2) When the Governmentwide commercial purchase card is used as the method of payment, only submission of the receiving report in electronic form is required.

(b) DoD officials receiving payment requests in electronic form shall process the payment requests in electronic form. Any supporting documentation necessary for payment, such as receiving reports, contracts, contract modifications, and required certifications, also shall be processed in electronic form. Scanned documents are acceptable for processing supporting documentation other than receiving reports and other forms of acceptance.

(c) When payment requests and receiving reports will not be submitted in electronic form—

(1) Payment requests and receiving reports shall be submitted by facsimile or conventional mail. The contracting officer shall consult with the payment office and the contract administration office regarding the method of payment request to be used; and

(2) Section G of the contract shall specify the method of payment request.

[72 FR 14241, Mar. 27, 2007, as amended at 73 FR 11358, Mar. 3, 2008; 77 FR 38733, June 29, 2012]

**232.7003 Procedures.**

(a) The accepted electronic form for submission of payment requests and receiving reports is Wide Area WorkFlow (see Web site—<https://wawf.eb.mil/>).

(b) For payment of commercial transportation services provided under a Government rate tender or a contract for transportation services, the use of a DoD-approved electronic third party payment system or other exempted

vendor payment/invoicing system (e.g., PowerTrack, Transportation Financial Management System, and Cargo and Billing System) is permitted.

(c) For submitting and processing payment requests and receiving reports for rendered health care services, use of TRICARE Encounter Data System as the electronic format is permitted.

[73 FR 11358, Mar. 3, 2008, as amended at 77 FR 38733, June 29, 2012]

**232.7004 Contract clause.**

(a) Except as provided in 232.7002(a), use the clause at 252.232-7003, Electronic Submission of Payment Requests and Receiving Reports, in solicitations and contracts, including solicitations and contracts using FAR part 12 procedures for the acquisition of commercial items.

(b) Use the clause at 252.232-7006, Wide Area WorkFlow Payment Instructions, when 252.232-7003 is used and neither 232.7003 (b) nor (c) apply. See PGI 232.7004 for instructions on completing the clause.

[73 FR 11358, Mar. 3, 2008, as amended at 77 FR 38733, June 29, 2012; 78 FR 37989, June 25, 2013]

**Subpart 232.71—Levies on Contract Payments**

SOURCE: 70 FR 52032, Sept. 1, 2005, unless otherwise noted.

**232.7100 Scope of subpart.**

This subpart prescribes policies and procedures concerning the effect of levies pursuant to 26 U.S.C. 6331(h) on contract payments. The Internal Revenue Service (IRS) is authorized to levy up to 100 percent of all payments made under a DoD contract, up to the amount of the tax debt.

**232.7101 Policy and procedures.**

(a) The contracting officer shall require the contractor to—

(1) Promptly notify the contracting officer when a levy may result in an inability to perform the contract; and

(2) Advise the contracting officer whether the inability to perform may adversely affect national security.

(b) The contracting officer shall promptly notify the Director, Defense