



SOCIAL SECURITY

TEH2B
OV0493

April 11, 2003

My Commission Expires April 30, 2006

County/City of HPT
 Commonwealth/State of VA
 I certify this to be a complete, full, true and exact reproduction of the original document.
 Certified this 20 day of May 2003
May Mc Coy
 Notary Public
 My commission expires: 4-30-06

Mr. Paul [REDACTED]
[REDACTED]
[REDACTED]

Dear Mr. [REDACTED]

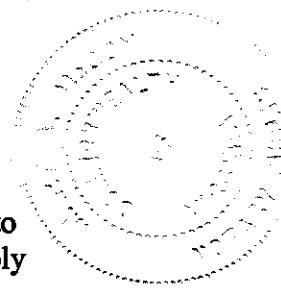
This is in response to your most recent letter concerning Social Security numbers.

The Social Security Act does not require a person to have a Social Security number to live and work in the United States, nor does it require a Social Security number simply for the purpose of having one. However, other laws do require people to have and use Social Security numbers for specific purposes.

For example, the Internal Revenue Code (26 U.S.C. 6109 (a)) and applicable regulations (26 CFR 301.6109-1(d)) require a person to get and use a Social Security number on tax documents and to furnish the number to any other person or institution (such as an employer or a bank) that is required to provide the Internal Revenue Service (IRS) information about payments to that person. There are penalties for failure to do so. The IRS also requires employers to report Social Security numbers with employees' earnings. In addition, people filing tax returns for taxable years after December 31, 1994, generally must include the Social Security number of each dependent.

The requirements for including the Social Security number as the taxpayer identification number on individual tax returns and on tax reports made by employers, banks, and other financial institutions are set by law or regulations of the Department of the Treasury. Anyone who has questions or objections to providing a Social Security number for these purposes should contact the Internal Revenue Service.

For your further information, the Tax Reform Act of 1976 permits State and local governments to use Social Security numbers in administering their tax, public assistance, driver's license, and vehicle registration programs. For example, Federal law [at U.S.C. 666(a)(13)(A)] requires that applicants for various State licenses or documents supply their Social Security numbers so that States can use them for child support enforcement purposes. Examples of such licenses or documents include, but are not limited to: drivers' licenses, professional licenses, marriage licenses, divorce decrees, support order, paternity acknowledgements or determinations, and death certificates.



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