



SOCIAL SECURITY

TEH2A
OX1355

November 12, 2003

[REDACTED]
Number 109
8370 West Cheyenne Avenue
Las Vegas, Nevada 89129

Dear [REDACTED]:

This is in response to your letter about the law requiring an individual to obtain a Social Security number (SSN).

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, if someone works without a Social Security number, we cannot properly credit the earnings for the work performed, and the worker may lose any potential entitlement to Social Security benefits.

Other laws 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 Privacy Act regulates the use of Social Security numbers by government agencies. They may require a Social Security number only if a law or regulation either orders or authorizes them to do so. Agencies are required to disclose the authorizing law or regulation. If the request has no legal basis, the person may refuse to provide the number and still receive the agency's services. However, the law does not apply to private sector organizations. Such an organization can refuse its services to anyone who does not provide the number on request.

If you have further questions, you may contact the Las Vegas office at 5460 West Sahara Avenue, Las Vegas, Nevada 89146 (telephone 702-248-8717) or call our toll-free number, 1-800-772-1213. Our representatives there will be glad to help you. For general

information about the Social Security program, you can access *Social Security Online*, our Web site on the Internet, at <<http://www.socialsecurity.gov>>.

We hope you find this information helpful.

Sincerely,

A handwritten signature in black ink that reads "Annie White". The script is cursive and elegant.

Annie White
Associate Commissioner
Office of Public Inquiries