respect to wages and a taxable year when used with respect to self-employment income. (A) The term "year" means a calendar year when used with

(B) The term "time limitation" means a period of three years.

viving divorced wife, surviving divorced husband, surviving divorced mother, surviving divorced father, child, or parent, who three months, and fifteen days.
(C) The term "survivor" means an individual's spouse, sursurvives such individual.

employment income means a taxable year and when used with (D) The term "period" when used with respect to self-

respect to wages means—

reported on a quarterly basis on tax returns filed with the Secretary of the Treasury or his delegate under section 6011 of the Internal Revenue Code of 195499 or regulations 218(e) (as in effect prior to December 31, 1986)100 or regula thereunder (or on reports filed by a State under section tions thereunder), (i) a quarter if wages were reported or should have been

reported on a yearly basis on such tax returns or reports, or (ii) a year if wages were reported or should have been

(iii) the half year beginning January 1 or July 1 in the case of wages which were reported or should have been reported for calendar year 1937.

such wages were paid and such income was derived, as shown by such individual or his survivor, or the legal representative of such individual or his estate, of the amounts of wages and self-employment income of such individual and the periods during which and such income was derived and, upon request, shall inform any records at the time of such request. by, each individual and of the periods in which such wages were paid wages paid to, and the amounts of self-employment income derived the Secretary shall establish and maintain records of the amounts of Secretary, and after such verification thereof as he deems necessary, (2)(A) On the basis of information obtained by or submitted to the

security account numbers will, to the maximum extent practicable, be assigned to all members of appropriate groups or categories of numbers have already been assigned): individuals by assigning such numbers (or ascertaining that such Secretary shall take affirmative measures to assure that social (B)(i) In carrying out his duties under subparagraph (A), the

changed as to make it lawful for them to engage in such States and to other aliens at such time as their status is so of law permitting them to engage in employment in the United States either for permanent residence or under other authority (I) to aliens at the time of their lawful admission to the United

benefits under any program financed in whole or in part from employment; Federal funds including any child on whose behalf such benefits (II) to any individual who is an applicant for or recipient of

are claimed by another person; and

100-P.L. 99-509, §9002(ε/2πΔ), inserted "(as in effect prior to December 31, 1986)". For the effective date, see P.L. 99-509, "Omnibus Budget Reconciliation Act of 1986", §9002d; Vol. II, p. 773.

al, and the fact that such individual is a citizen or a noncitizen in employment; who is not, because of his alien status, prohibited from engaging account number has not already been assigned to such individu-Secretary, the identity of such individual, the fact that an tion as is necessary to establish to the satisfaction of the provisions of subclauses (I) or (II) but only after such investigahave been but was not assigned an account number under the (III) to any other individual when it appears that he could

affirmative measures to assure the issuance of social security and, in carrying out such duties, the Secretary is authorized to take

numbers:

request of their parents or guardians; and (V) to children of school age at the time of their first (IV) to or on behalf of children who are below school age at the

enrollment in school

and to determine which (if any) social security account number has age, citizenship, or alien status, and true identity of such applicants, account numbers such evidence as may be necessary to establish the previously been assigned to such individual. (ii) The Secretary shall require of applicants for social security

welfare agencies and school authorities (including non-public101 the Attorney General and other officials and with State and local Secretary shall enter into such agreements as may be necessary with (iii) In carrying out the requirements of this subparagraph, the

school authorities).

any individual who is or appears to be so affected to furnish to such State (or political subdivision thereof) or any agency thereof having administrative responsibility for the law involved, the social security account number (or numbers, if he has more than one such number) (C)(i) It is the policy of the United States that any State (or political subdivision thereof) may, in the administration of any tax, general public assistance, driver's license, or motor vehicle registration law within its jurisdiction, utilize the social security account numbers issued by the Secretary for the purpose of establishing the identification of individuals affected by such law, and may require issued to him by the Secretary.102

this subparagraph, such provision shall, on and after the date of the fore enacted is inconsistent with the policy set forth in clause (i) of (ii) If and to the extent that any provision of Federal law hereto-

tion of any general public assistance, driver's license, or motor vehicle registration law which did not use the social security account January 1, 1975, may require an individual to disclose his or her enactment of this subparagraph<sup>103</sup>, be null, void, and of no effect.
(iii) For purposes of clause (i) of this subparagraph, an agency of a number for identification under a law or regulation adopted before State (or political subdivision thereof) charged with the administra-

<sup>&</sup>lt;sup>100</sup>As in original.
<sup>100</sup>See P.L. 80.759, "Military Selective Service Act", §12(e), with respect to disclosure of the social security number for individuals required to submit to registration; Vol. II, p. 282.
See P.L. 83.591, "Internal Revenue Code of 1954", §6109, with respect to use of a social security number as a "taxpayer identifying number" as that term is used in the "Debt Collection Act of 1982" [P.L. 97.365]; Vol. II, p. 400.
See P.L. 88.525, "Food Stamp Act of 1977", §16(e), with respect to use of the social security number for participation in the food stamp program; Vol. II, p. 453.
<sup>100</sup>October 4, 1976 [P.L. 94.455, §1211(b); 90 Stat. 1711].