



SOCIAL SECURITY

TEH2A
OT3917

November 13, 2002

Mr. Steven Miller
P.O. Box 1708
Silverdale, Washington 98383

Dear Mr. Miller:

This is in response to your letter asking if you need a Social Security number to live or work in the United States.

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 an individual 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 the individual. 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.

As explained in our letter to you dated May 9, 2001, if you have any questions about the Internal Revenue Code or the collection of Federal taxes, including Social Security taxes,

you should contact the officials of the Internal Revenue Service, 1111 Constitution Avenue NW, Washington, D.C. 20224.

Sincerely,

A handwritten signature in cursive script, appearing to read "C. H. Mullen".

Charles H. Mullen
Associate Commissioner
Office of Public Inquiries