



Refer to: SJN31

Baltimore MD 21235

ER-24-1

SEP 23 1988

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

Dear Mr. Miller:

Our office of Public Inquiries referred your August 2, 1988 letter to me because Social Security number matters come under my general direction.

There is no law requiring an individual to obtain a Social Security number just for the purpose of having a number. However, there are laws which address the need for Social Security numbers for employment and banking. Some are:

1. Section 6109(d) of the Internal Revenue Code requires a Social Security number as the taxpayer identification number on tax forms. Individuals who fail to provide the taxpayer identification number are subject to penalties under section 6676 of the Internal Revenue Code.
2. The Interest and Dividend Tax Compliance Act of 1983 requires all financial institutions to provide the Internal Revenue Service with Social Security numbers for all interest-bearing accounts. Thus, an individual who wants to open a bank account must provide a Social Security number.
3. The Immigration Reform and Control Act of 1986 requires employers to view documents which establish an employee's identity and authorization to work in the United States. Most United States citizens can meet those requirements by providing a driver's license and either a birth certificate or Social Security number card.

→ To our knowledge, there is no law which states employment can be denied if the employee does not have a Social Security number. If your employer insists on obtaining your Social Security number because the Internal Revenue Service requires the number when the employer reports your taxes, it may be necessary to obtain a ruling on this issue from the Internal Revenue Service.

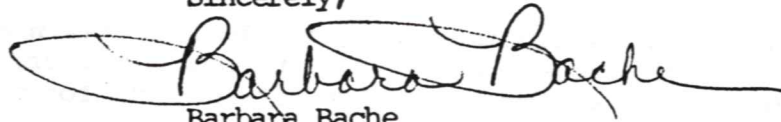
The Social Security Administration needs a Social Security number to enter your earnings on your record. Even if an employer reports earnings without a Social Security number, the Social Security taxes must still be paid. We could not enter earnings on your record without a Social Security number, but could subsequently credit them to your record if you provide your Social Security number and evidence of your earnings.

In the near future, we will have a new SS-5. The Privacy Act statement you found deceptive is being changed to "Without a number, you might not be able to get a job." This statement is directly related to the laws described above. If you have questions about the SS-4, W-4 or W-9 you should refer those questions to the Internal Revenue Service.

We are unable to answer your question about 14th Amendment citizenships. You may be able to get more information on this from the Department of Justice.

I hope this provides the information you are seeking. Copies of the references mentioned in this letter are included.

Sincerely,

A handwritten signature in black ink that reads "Barbara Bache". The signature is written in a cursive style with a large, sweeping initial "B".

Barbara Bache  
Director  
Division of Entitlement, ORSI

Enclosures