



OFFICE OF
CHIEF COUNSEL

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

November 20, 2000

Number: **INFO 2000-0397**
Release Date: 12/29/2000
UIL No. 151.03-00

Dear Mr.

Senator Arlen Specter forwarded your correspondence, dated August 30, 2000, to our office for a response. Your letter requests essentially the same information as the letter you forwarded to the Internal Revenue Service on September 21, 2000. I answered that letter on November 14, 2000 and am now providing you with a similar response. I am sending Senator Specter a copy of this letter.

Your letter asks us to address certain questions you first raised in correspondence to us dated April 4, 2000. In that letter, you said you had religious objections to obtaining social security numbers (SSN) for your dependent children. As we explained to you in our May 22, 2000 and November 14, 2000 correspondence, your letter raises two issues. The first issue is whether a taxpayer may claim the dependency exemption for his child if he does not provide the child's SSN on his return. The second issue is whether a taxpayer's child would need to include an SSN on his or her income tax return.

Claiming the Dependency Exemption

Aside from the two limited exceptions discussed briefly below, the law denies the dependency exemption for a minor child unless the taxpayer claiming the exemption includes the child's SSN on the taxpayer's return [Internal Revenue Code (IRC) section 151(e)].

Prior to 1995, the law required taxpayers who claimed an exemption under IRC section 151(e) on their income tax return to provide the dependent's TIN only if the dependent had reached one year of age by the close of such taxable year. By 1995, however, IRC section 6109 required a TIN for all dependents regardless of age, except those born in November and December 1995 with respect to 1995 returns and December 1996 with respect to 1996 returns.

Unless regulations prescribe otherwise, an individual's SSN is that individual's taxpayer identification number (TIN) [IRC section 6109(d)]. Aside from the SSN, there are two other types of TINs used for individual tax filing purposes. One of these TINs is the

individual taxpayer identification number (ITIN), a nine-digit number issued to an alien individual who is not eligible to obtain an SSN [Treas. Reg. sections 1.6109-1(d)(3) and (4)]. The second type of TIN is the adoption taxpayer identification number (ATIN). The ATIN is a temporary nine-digit number issued to a child who is placed for adoption but is unable to get an SSN before the adoptive parents file their tax returns.

Generally, the law denies the dependency exemption for a minor child unless the taxpayer claiming the exemption includes the child's SSN on the taxpayer's return [IRC section 151(e)]. Under specific circumstances, however, a taxpayer claiming a dependency exemption for a minor child may provide the child's ITIN or ATIN, rather than the child's SSN, as the TIN required by IRC section 151(e).

Including an SSN on an Income Tax Return

The law requires all individual taxpayers to include their SSNs on all income tax returns filed with the Internal Revenue Service [IRC section 6109(a)(1)]. The only exceptions to this requirement are the two limited circumstances mentioned above:

- An individual taxpayer who is ineligible for an SSN may file under an ITIN.
- A child who has a separate tax filing requirement could file using an ATIN before his or her adoption is finalized.

Otherwise, the individual's TIN is his or her SSN.

I hope this information is helpful. Unfortunately, I cannot address your questions regarding the Social Security Administration's procedures because they are not within our jurisdiction. If you have further questions, please contact Elizabeth Kaye, Badge No. 50-12305, at (202) 622-4910.

Sincerely,

Curtis G. Wilson
Assistant Chief Counsel
(Administrative Provisions & Judicial Practice)

cc: The Honorable Arlen Specter
United States Senator
Room 102, Post Office Building
5th & Hamilton Streets
Allentown, Pennsylvania 18101