



OFFICE OF
CHIEF COUNSEL

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

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CONEX-111457-09

The Honorable Mike Coffman
Member, US House of Representatives
9220 Kimmer Drive
Suite 220
Lone Tree, CO 80124

Attention:

Dear Congressman Coffman:

This letter is in response to your inquiry dated January 28, 2009, on behalf of your constituent, . asked that we grant him four quarters of Social Security coverage for each of the calendar years from 1979 through 1986. I hope the following information is helpful in responding to .

While the Internal Revenue Code entrusts the IRS with collecting Social Security and Medicare taxes, we do not have the authority to determine who receives Social Security coverage or the amount of quarters of coverage that an individual receives under Social Security and Medicare. The amount of Social Security benefit an individual can receive depends on the amount of earnings shown on the earnings record that the Social Security Administration maintains for that individual. The Social Security Administration uses each individual's earnings record to determine the amount of benefits that individual is entitled to receive. If . thinks that his record does not reflect all of his earnings, he should write to the Social Security Administration and submit documentation of his earnings that are missing from his record to the Social Security Administration's Office of Public Inquiries. The address for this Office is:

Social Security Administration
Office of Public Inquiries
6401 Security Boulevard.
Baltimore, MD 21235

After . submits his claim and documentation, the Social Security Administration will review the information and determine the best manner to proceed in this case.

I hope this information is helpful. If we can assist you further, please contact me or
at .

Sincerely,

Lynne Camillo
Branch Chief, Employment Tax Branch 2
(Exempt Organizations/ Employment Tax/
Government Entities)
(Tax Exempt and Government Entities)