

May 8, 1997
L-97-21

TO : John L. Thoresdale
Director of Policy and Systems

FROM : Catherine C. Cook
General Counsel

SUBJECT : Social Security Numbers

This is in response to your memorandum dated May 6, 1997, wherein you request advice with respect to amendments made by the Debt Collection Improvement Act of 1996 with respect to the requirement that beneficiaries have taxpayer identification numbers (social security numbers).

Section (i) of the Debt Collection Improvement Act amended section 7701 (c)(1) of title 31 of the United States Code to provide as follows:

The head of each Federal agency shall require each person doing business with that agency to furnish to that agency such person's taxpayer identifying number.

A person doing business with the agency includes a person applying for benefits. This would include applicants for railroad retirement and railroad unemployment and sickness insurance benefits.

Section (y) of the Debt Collection Improvement Act amended section 3325 of title 31 of the United States Code by adding a new subsection (d) to read as follows:

(d) The head of any executive agency or an officer or employee of an executive agency referred to in subsection (a)(1)(B), as applicable, shall include with each certified voucher submitted to a disbursing official pursuant to this section the taxpayer identifying number of each such person to whom payment may be made under the voucher.

Section 3325(a)(1) of title 31 provides that a disbursing official of the executive branch may disburse money only as provided by a voucher certified by the head of an agency or other authorized official.

The amendments to sections 7701 and 3325 do not, in my opinion, establish a new condition for benefits under the acts administered by this agency. However,

the amendment to section 7701 does impose on this agency a requirement to solicit social security numbers. Moreover, the amendment to section 3325, when read in conjunction with the remainder of that section, would prohibit the payment of benefits except pursuant to a certified voucher that includes the payees taxpayer identification number. Guidelines issued by the Department of Treasury provide that unless a taxpayer identification number is provided, an agency shall not certify payment to the Department of Treasury.

Accordingly, it would appear to me that the agency will not be able to certify payment to persons who have not provided a taxpayer identification number. Benefits must be withheld from payment until and unless the beneficiary provides a taxpayer identification number. The agency should notify persons on the beneficiary rolls who have not provided their social security numbers that benefits may not be paid unless and until social security numbers are submitted.