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## U.S. Code collection

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### § 408. Penalties

*How Current is This?*

#### (a) In general

Whoever—

(1) for the purpose of causing an increase in any payment authorized to be made under this subchapter, or for the purpose of causing any payment to be made where no payment is authorized under this subchapter, shall make or cause to be made any false statement or representation (including any false statement or representation in connection with any matter arising under subchapter E of chapter 1, or subchapter A or E of chapter 9 of the Internal Revenue Code of 1939, or chapter 2 or 21 or subtitle F of the Internal Revenue Code of 1954) as to—

(A) whether wages were paid or received for employment (as said terms are defined in this subchapter and the Internal Revenue Code), or the amount of wages or the period during which paid or the person to whom paid; or

(B) whether net earnings from self-employment (as such term is defined in this subchapter and in the Internal Revenue Code) were derived, or as to the amount of such net earnings or the period during which or the person by whom derived; or

(C) whether a person entitled to benefits under this subchapter had earnings in or for a particular period (as determined under section 403 (f) of this title for purposes of deductions from benefits), or as to the amount thereof; or

(2) makes or causes to be made any false statement or representation of a material fact in any application for any payment or for a disability determination under this subchapter; or

(3) at any time makes or causes to be made any false statement or representation of a material fact for use in determining rights to payment under this subchapter; or

(4) having knowledge of the occurrence of any event affecting (1) his initial or continued right to any payment under this subchapter, or (2) the initial or continued right to any payment of any other individual in whose behalf he has applied for or is receiving such payment, conceals or fails to disclose such event with an intent fraudulently to secure payment either in a greater amount than is due or when no payment is authorized; or

(5) having made application to receive payment under this subchapter for the use and benefit of another and having received such a payment, knowingly and willfully converts such a payment, or any part thereof, to a

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use other than for the use and benefit of such other person; or

(6) willfully, knowingly, and with intent to deceive the Commissioner of Social Security as to his true identity (or the true identity of any other person) furnishes or causes to be furnished false information to the Commissioner of Social Security with respect to any information required by the Commissioner of Social Security in connection with the establishment and maintenance of the records provided for in section 405 (c)(2) of this title; or

(7) for the purpose of causing an increase in any payment authorized under this subchapter (or any other program financed in whole or in part from Federal funds), or for the purpose of causing a payment under this subchapter (or any such other program) to be made when no payment is authorized thereunder, or for the purpose of obtaining (for himself or any other person) any payment or any other benefit to which he (or such other person) is not entitled, or for the purpose of obtaining anything of value from any person, or for any other purpose—

(A) willfully, knowingly, and with intent to deceive, uses a social security account number, assigned by the Commissioner of Social Security (in the exercise of the Commissioner's authority under section 405 (c)(2) of this title to establish and maintain records) on the basis of false information furnished to the Commissioner of Social Security by him or by any other person; or

(B) with intent to deceive, falsely represents a number to be the social security account number assigned by the Commissioner of Social Security to him or to another person, when in fact such number is not the social security account number assigned by the Commissioner of Social Security to him or to such other person; or

(C) knowingly alters a social security card issued by the Commissioner of Social Security, buys or sells a card that is, or purports to be, a card so issued, counterfeits a social security card, or possesses a social security card or counterfeit social security card with intent to sell or alter it; or

(8) discloses, uses, or compels the disclosure of the social security number of any person in violation of the laws of the United States;

shall be guilty of a felony and upon conviction thereof shall be fined under title 18 or imprisoned for not more than five years, or both.

**(b) Restitution**

(1) Any Federal court, when sentencing a defendant convicted of an offense under subsection (a) of this section, may order, in addition to or in lieu of any other penalty authorized by law, that the defendant make restitution to the victims of such offense specified in paragraph (4).

(2) Sections 3612, 3663, and 3664 of title 18 shall apply with respect to the issuance and enforcement of orders of restitution to victims of such offense under this subsection.

(3) If the court does not order restitution, or orders only partial restitution, under this subsection, the court shall state on the record the reasons therefor.

(4) For purposes of paragraphs (1) and (2), the victims of an offense under subsection (a) of this section are the following:

(A) Any individual who suffers a financial loss as a result of the defendant's violation of subsection (a) of this section.

the duty of employees with respect to their social security numbers, see § 31.6011(b)-2 (a) and (b) of this chapter (Employment Tax Regulations). For provisions dealing specifically with the duty of employers with respect to employer identification numbers, see § 31.6011(b)-1 of this chapter (Employment Tax Regulations).

(2) *Foreign persons.* The provisions of paragraph (b)(1) of this section regarding the furnishing of one's own number shall apply to the following foreign persons—

(i) A foreign person that has income effectively connected with the conduct of a U.S. trade or business at any time during the taxable year;

(ii) A foreign person that has a U.S. office or place of business or a U.S. fiscal or paying agent at any time during the taxable year;

(iii) A nonresident alien treated as a resident under section 6013(g) or (h);

(iv) A foreign person that makes a return of tax (including income, estate, and gift tax returns), an amended return, or a refund claim under this title but excluding information returns, statements, or documents;

(v) A foreign person that makes an election under § 301.7701-3(c);

(vi) A foreign person that furnishes a withholding certificate described in § 1.1441-1(e)(2) or (3) of this chapter or § 1.1441-5(c)(2)(iv) or (3)(iii) of this chapter to the extent required under § 1.1441-1(e)(4)(vii) of this chapter;

(vii) A foreign person whose taxpayer identifying number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 897 or 1445. This paragraph (b)(2)(vii) applies as of November 3, 2003; and

(viii) A foreign person that furnishes a withholding certificate described in § 1.1446-1(c)(2) or (3) of this chapter or whose taxpayer identification number is required to be furnished on any return, statement, or other document as required by the income tax regulations under section 1446. This paragraph (b)(2)(viii) shall apply to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under §§ 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under § 1.1446-7 of this chapter.

(c) Requirement to furnish another's number. Every person required under this title to make a return, statement, or other document must furnish such taxpayer identifying numbers of other U.S. persons and foreign persons that are described in paragraph (b)(2)(i), (ii), (iii), (vi), (vii), or (viii) of this section as required by the forms and the accompanying instructions. The taxpayer identifying number of any person furnishing a withholding certificate referred to in paragraph (b)(2)(vi) or (viii) of this section shall also be furnished if it is actually known to the person making a return, statement, or other document described in this paragraph (c). If the person making the return, statement, or other document does not know the taxpayer identifying number of the other person, and such other person is one that is described in paragraph (b)(2)(i), (ii), (iii), (vi), (vii), or (viii) of this section, such person must request the other person's number. The request should state that the identifying number is required to be furnished under authority of law. When the person making the return, statement, or other document does not know the number of the other person, and has complied with the request provision of this paragraph (c), such person must sign an affidavit on the transmittal document forwarding such returns, statements, or other documents to the Internal Revenue Service, so stating. A person required to file a taxpayer identifying number shall correct any errors in such filing when such person's attention has been drawn to them. References in this paragraph (c) to paragraph (b)(2)(viii) of this section shall apply to partnership taxable years beginning after May 18, 2005, or such earlier time as the regulations under §§ 1.1446-1 through 1.1446-5 of this chapter apply by reason of an election under § 1.1446-7 of this chapter.

(d) Obtaining a taxpayer identifying number—(1) Social security number. Any individual required to furnish a social security number pursuant to paragraph (b) of this section shall apply for one, if he has not done so previously, on Form SS-5, which may be obtained from any Social Security Administration or Internal Revenue Service office. He shall make such application far enough in



U.S. Department of Health &amp; Human Services

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U.S. Department of Health and Human Services  
 Administration for Children & Families  
 Office of Child Support Enforcement

**PIQ-99-05****DATE:** July 14, 1999**TO:** State IV-D Directors and Regional Program Managers

**FROM:** David Gray Ross  
 Commissioner  
 Office of Child Support Enforcement

**RE:** Inclusion of Social Security Numbers on License Applications and Other Documents

It has come to our attention that there is some confusion regarding the issue of inclusion of social security numbers on license applications and other documents.

Section 466(a)(13) of the Social Security Act (Act) requires States to implement procedures requiring that the social security number(s) of any applicant for a professional, driver's, occupational, recreational or marriage license be recorded on the application. In addition, section 466(a)(13) of the Act requires procedures requiring that the social security number(s) of any individual subject to a divorce decree, support order or paternity determination or acknowledgment be placed in the records relating to the matter and that the social security number(s) of any individual who has died be placed in the death records and recorded on the death certificate. Some States have asked how this requirement applies to those applicants or individuals that do not have social security numbers.

We interpret the statutory language in section 466(a)(13) of the Act to require that States have procedures which require an individual to furnish any social security number that he or she may have. Section 466(a)(13) of the Act does not require that an individual have a social security number as a condition of receiving a license, etc. We would advise States to require persons who wish to apply for a license who do not have social security numbers to submit a sworn affidavit, under penalty of perjury, along with their application stating that they do not have a social security number. Such an affidavit should also be required for divorce, support or paternity matters where an individual indicates that he or she does not have a social security number or in death cases where a family member, next of kin indicates that the deceased did not have a social security number.

This is consistent with the position we took in PIQ-97-04 regarding the requirement for inclusion of social security numbers on voluntary paternity acknowledgment affidavits. In PIQ-97-04 we stated that, although section 452(a)(7) of the Act specified that the social security number of each parent is one of the minimum requirements of an affidavit to be used for the voluntary acknowledgment of paternity, the omission of one or both of the social security numbers would not invalidate the acknowledgment.

If you have questions regarding this subject, please contact Jan Rothstein of my staff at (202) 401-5073.

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Administration for Children and Families • 370 L'Enfant Promenade, S.W. • Washington, D.C. 20447

**AFFIDAVIT**

Tarrant county )  
 ) ss. Verified  
Texas )

I, Me, My, or Myself, also known as Glenn Winningham; of the house of Fearn, have attained the age of approximately 49 years and I have personal knowledge of the following facts and I am competent to testify as follows;

I am a Texas citizen, a Texian, and I am not a Citizen of the foreign bankrupt corporation, United States of America 4, Corp. (currently).

**"One may be a citizen of a State and yet not a citizen of the United States. Thomasson v State, 15 Ind. 449; Cory v Carter, 48 Ind. 327 (17 Am. R. 738); McCarthy v. Froelke, 63 Ind. 507; In Re Wehlitz, 16 Wis. 443."** McDonel v State, 90 Ind. Rep. 320 at pg 323;

I did and do claim my right to exercise all of my state and federal Constitutional rights, privileges and immunities at all times.

I did and do make a demand upon all public officials and officers to support, obey and defend the Constitution of the United States and the Constitution of this State at all times.

I do not have, and have never had, a Social Security Number.

I declare under penalty of perjury pursuant to 28 USC 1746 (1), without the UNITED STATES, that the foregoing is true and correct and that this declaration is executed on the land of Texas, on the 9<sup>th</sup> day of April, 2007.

I, Me, by [Signature] Seal  
I, Me, Glenn Winningham; house of Fearn, American Citizen  
sovereign living soul, *sui juris*

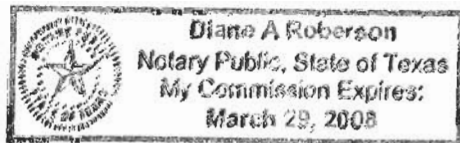
**Notice**

Using a notary on this document does not constitute any adhesion, nor does it alter my status in any manner. The purpose for notary is verification and identification only and not for entrance into any foreign jurisdiction.

**ACKNOWLEDGEMENT**

I, a notary public residing in Tarrant county, Texas state, do certify that a man known to me, or proven satisfactorily, as Glenn Winningham; house of Fearn, a sovereign living soul, and an American Citizen, did appear before me in his true character and did swear to the truthfulness of the above document and did voluntarily affix his signature on the same, on this the 9 day of the month of April, A.D. 2007.

[Signature]  
NOTARY PUBLIC



[Signature]  
Seal



DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
PO BOX 245 DP102G  
BENSALEM, PA 19020

JAN 26 1999

Dear Mr.

Your letter, dated December 1, 1998, was recently forwarded to my office for reply. Your inquiry concerned whether it is necessary for an employee to have a Social Security Number (SSN) in order to be hired.

Section 6109(d) of the Internal Revenue Code (the Code) provides that the social security account number issued to an individual for purposes of Section 205(c)(2)(A) of the Social Security Act shall, except as otherwise specified by regulations, be used as the individual's identifying number for purposes of federal tax laws.

Employees must notify their employers of their identification numbers as soon as they are hired. Regulation Section 31.6011(b) mandates all employees who have no social security number to apply for one on Form SS-5 (Application for Social Security Number) within seven days after they are hired. If they have no identification number, they must show their employers a receipt from the Social Security Administration indicating that an application has been filed, or an application (or statement containing similar information) on Form SS-5, or a duplicate of the form the employees have filed or intend to file with the Administration.

The name and identification number of each employee must be entered on the records, returns, and claims of employers. If employees fail to advise employers of their identification numbers, employers must request the numbers. If employees do not have social security numbers, employers must advise them of the requirement. If employees then fail or refuse to file an application, employers must state that fact by affidavit when they file their returns. If employees do not have social security numbers or receipts when employers file their returns on Form 941 (Employer's Quarterly Federal Tax Return), employers should attach the employees' SS-5 or statements.



## SOCIAL SECURITY

TEH2

APR 11 1960

Mr. [Name]  
[Address]  
[City, State, Zip]

Dear Mr. [Name]:

This is in response to your letter concerning the requirement and use of the Social Security number (SSN).

The Social Security Act does not require a person to have a Social Security number (SSN) to live and work in the United States, nor does it require an SSN simply for the purpose of having one. However, if someone works without an SSN, we cannot properly credit the earnings for the work performed.

Other laws require people to have and use SSNs 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 an SSN 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 SSNs with employees' earnings.

The requirements for including the SSN as the taxpayer identification number on individual tax returns and on tax reports made by employers, banks, and other financial institutions are set by law or regulations of the Department of the Treasury. Anyone who has questions or objections to providing an SSN for these purposes should contact the nearest Internal Revenue Service office.

Sincerely,

Charles H. Mullen  
Associate Commissioner  
Office of Public Inquiries

THE COMMISSIONER OF SOCIAL SECURITY  
BALTIMORE, MARYLAND 21235

JUL 16 1936

Refer to:  
SEP71

Mr. Rodney Rickman

Dear Mr. Rickman:

This is in response to your letter of June 25.

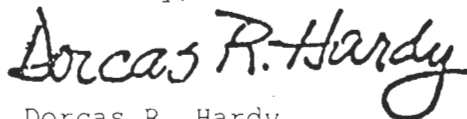
We can understand your concern about getting a Social Security number before you can begin work. The Internal Revenue Code (26 U.S.C. 6109 (a)) and applicable regulations (26 CFR 301.6109-1 (d)) require an individual to get and use a Social Security number on tax documents and to furnish that number to any other person or institution (such as an employer or a bank) that is required to furnish to the Internal Revenue Service information about payments to the individual. There are penalties for failure to do so (see 26 U.S.C. 6676 (a) and 26 CFR 301.6676-1).

Section 205 (c) (2) (A) of the Social Security Act requires the Social Security Administration to establish and maintain records of wages and self-employment income for each individual whose work is covered under the program. Workers who do not wish to use their Social Security numbers for religious or other reasons should get in touch with the Internal Revenue Service office in their area to explain their position and receive advice on how to proceed.

We do not have the authority to require an employer to provide or deny employment or services to anyone who refuses to disclose his or her number. This is a matter between the individual and the employer.

We hope this information is helpful.

Sincerely,



Dorcas R. Hardy  
Commissioner of Social Security