

## Frequently Asked Questions on SB18-108

### **What is an Individual Taxpayer Identification Number?**

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service. The IRS issues ITINs to individuals who are required to have a U.S. taxpayer identification number but who do not have and are not eligible to obtain a Social Security Number (SSN) from the Social Security Administration (SSA). ITINs are issued regardless of immigration status. ITINs are for federal tax reporting only, and are not intended to serve any other purpose. ITIN's do not authorize someone to work in the United States, provide eligibility for Social Security benefits, or qualify a dependent for the Earned Income Tax Credit. ITINs were created by the IRS after the passage of comprehensive welfare reform in the United States in 1996<sup>1</sup>.

### **Why would an undocumented individual have a valid Social Security Number?**

Prior to the passage of the 1996 Personal Responsibility and Work Opportunity Act, immigrants of all different status classifications received valid personal Social Security Numbers. Post 1996, undocumented individuals began receiving ITINs instead.

Currently, there are also several visas that allow immigrants to apply for Social Security Numbers.<sup>2</sup> If someone overstays their visa they will no longer hold legal status but they will still have their valid personal Social Security Number. Recipients of Deferred Action for Childhood Arrivals (DACA) are also eligible for valid personal Social Security Numbers.<sup>3</sup>

### **How does the Colorado Division of Motor Vehicles protect against fraudulent use of Social Security Numbers?**

The Division of Motor Vehicles is half way through the implementation of their brand new system the Colorado Driver License, Record, Identification and Vehicle Enterprise Solution (Colorado DRIVES). The Colorado DRIVES system, which went live at DMVs across the state in March 2017, has the capability to verify Social Security Numbers through the Social Security Online Verification Program (SSOLV) within the US Social Security Administration.<sup>4</sup> All drivers' license applicants that are required to provide a Social Security Number are also required to have that Social Security Number verified through SSOLV. If an individual is using a Social Security Number fraudulently, they will not pass the SSOLV verification.

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<sup>1</sup> <https://www.irs.gov/individuals/general-itin-information>

<sup>2</sup> <https://www.ssa.gov/pubs/EN-05-10107.pdf>

<sup>3</sup> [https://www.ssa.gov/pubs/deferred\\_action.pdf](https://www.ssa.gov/pubs/deferred_action.pdf)

<sup>4</sup> <http://www.aamva.org/SSOLV/>