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RareBooksClub. Paperback. Book Condition: New. This item is printed on demand. Paperback. 108 pages. LC Number: KF27 . W345 2004 OCLC Number: (OCoLC)61483976 Subject: Identification numbers, Personal -- United States. Excerpt: . . . 11 Individual Taxpayer Identification Numbers First, I want to discuss the challenges the IRS has faced in trying to foster vol-untary compliance among non-resident and resident aliens with a United States in-come tax obligation. The ITIN program has been successful in bringing millions of these taxpayers, ineligible for Social Security Numbers, into the tax system. How-ever, we are concerned that the ITIN has become an acceptable form of identifica-tion similar to the Social Security Number. Let me begin by providing some background information on ITINs. An ITIN is a unique identifying number assigned by the Internal Revenue Service to an indi-vidual who is required to pay tax to the United States, or who has a reporting re-quirement to the IRS, but who is ineligible to receive a Social Security Number (SSN) issued by the Social Security Administration (SSA). The Service issues ITINs solely for purposes of tax administration; the appearance of the ITIN is similar to that of an SSN, but all ITINs begin with the number 9 and show a fourth digit as either a 7 or an 8 , e. g. , 9xx-7x-xxxx. Since the inception of the ITIN program, the Service has issued more than 7, 300, 000 ITINs. The Internal Revenue Service began issuing ITINs in July 1996. By law, all tax-payers must have an identifying number (a Taxpayer Identifying Number) for them-selves, spouses, and dependents required to be listed on any return, statement, or other document that they must file under the Internal Revenue Code. Any taxpayer eligible for an SSN must provide an SSN...



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