



SOCIAL SECURITY ADMINISTRATION

REGION

1200 MAIN ST STE M  
DALLAS TX 75202-4

Refer to: S2D6B5:12

April 23, 1997

Mr. Gerald Hitt  
c/o 623 Athenia Way  
Duncanville, Texas 75137

Dear Mr. Hitt:

This is in response to your inquiry dated March 24, 1997 to Mr. Paul Coggins, U.S. Attorney, Northern District of Texas. We are not aware of any Federal law or regulation that requires an employer to obtain a Social Security number before hiring an employee or for employment purposes.

The Internal Revenue Service is responsible for issuing regulations regarding employer responsibilities for reporting wage information and for the collection of all taxes.

The Social Security Administration is responsible for processing W-2 wage information to an individual's record. Without the Social Security number we will not be able to credit wages to the individual's record even though taxes may have been paid.

If you have any further questions regarding an employer's responsibilities, you may wish to contact the District Director of the Internal Revenue Service at the following address:

1100 Commerce Street  
Dallas, Texas 75202

Sincerely,

*Susan Mariano*

Susan Mariano  
Social Insurance Specialist

cc: District Director, Internal Revenue Service