

STUDENTS: USE OF SOCIAL SECURITY NUMBERS
Statutory and Regulatory Authority

PURPOSE	USE OF SOCIAL SECURITY NUMBER	STATUTORY OR REGULATORY AUTHORITY	MANDATORY OR AUTHORIZED
Financial Assistance	<p>Requires institution to verify student's SS#, collection of information, including parents of dependents seeking aid. Requires student to submit social security # to obtain grant, loan or work assistance. Requires institutions to verify number in national database and reporting.</p> <p>Required for FAFSA.</p> <p>Required for Bright Futures and other institutional scholarships/ state grants for eligibility purposes</p>	<p>20 USC 1078; 20 USC sections 1090, 1091, 1092.</p> <p>Section 483 of the Higher Education Act of 1965 (collection of SSN's of students and parents)</p> <p>34 CFR 668.16, (administrative use)</p> <p>34 CFR 668.32 and 33 (verify residency)</p> <p>34 CFR 668.36, (verify with FAFSA)</p> <p>1009.22 & 1009.23 FS</p>	<p>Yes, mandatory to complete the FAFSA application and required to evidence eligibility for assistance.</p>
Student Application (Admissions)	<p>social security numbers as identifier and collection as authorized under the IRS Code (IRC Section 25A)</p>	<p>IRC Section 25A (Hope/Lifetime learning credit tax reporting)</p> <p>SBE Rule 6A-1.0955(3)(e) (authorizes college to maintain information including SSN's on adult students taking classes for credit)</p> <p>1008.386 F.S.</p> <p>119.071(5)(a.) FS Collection and disclosure</p>	<p>Student may refuse, but subject to \$50 penalty under IRC Sect. 25A. (Hope/Lifetime Learning tax credit)</p> <p>Pursuant to 1008.386 F.S. College authorized to use SSN, but not require as condition of admission or of graduation.</p> <p>Authorized to use student SSN's pursuant to State Board of Education Rules and Florida Statutes</p>
Student income Tax Reporting	<p>Issuance of Forms 1098T (tuition payments report) and 1098 E (loan interest)</p>	<p>26 USC 3402, 6051</p> <p>26 CFR 1.6050</p>	<p>Student SS# or TIN required for filing</p>
Hope/Lifetime Tax	<p>Reporting of social security numbers to IRS</p>	<p>Federal Register June 16, 2000; IRC Sect. 25A</p>	<p>Student may refuse, but subject to fine.</p>

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Credit			
Outreach Programs: College Reach Out Program; Workforce Programs	Administrative use for state (FDOE) or federal (DOE) reporting; Social Security numbers may also be used for verifying eligibility for programs and establishing residency requirements.	119.071(5)(a). FS	Yes, authorized for administrative use
Federal Work Study		Federal Work Study 34 CFR 668.36	Mandated for Federal Work Study