

## INTERNAL FACT SHEET

# REQUEST FOR TAXPAYER IDENTIFICATION NUMBERS (TINS)

## BACKGROUND

The Affordable Care Act (ACA) requires employers and health plans to report information about health coverage provided to enrollees, including their valid taxpayer identification numbers (TINs) to the Internal Revenue Service (IRS) each calendar year.

A valid Taxpayer Identification Number (TIN) is an identification number used by the Internal Revenue Service (IRS) in the administration of tax laws, which may include a:

- Social Security Number (SSN)
- Individual Taxpayer Identification Number (ITIN)
- Taxpayer Identification Number for Pending U.S. Adoptions (ATIN)

## QUESTIONS

**Does the subscriber who received a letter have to submit a valid TIN for all family members?**

No. Subscribers who received a letter only need to report a valid TIN for the members identified in the letter (second column of names on page 2).

**Why don't we already have a TIN for each enrollee?**

The enrollment forms request a social security number of all enrollees, but employers can proceed with enrolling subscribers while waiting for additional information to arrive.

**Does this mean I should hold off on enrolling a subscriber or dependent if the enrollment form doesn't include all SSNs? Can I still use alternate SSNs?**

Employers should continue to enroll a subscriber or dependent based on the information provided on the enrollment form, even if the TIN or SSN has not yet been provided. Subscribers who do not provide a valid TIN number for themselves or their enrolled dependents will subsequently receive a letter requesting this information.

**Can an employee submit IRS Form W-9 instead of the form included with the letter?**

Yes. Employees can submit Form W-9 to their personnel, payroll, or benefits office.

**Why does the form ask the subscriber to certify that he or she is not subject to backup withholding, which has nothing to do with the dependent's TIN?**

The Certification language is required by the IRS. Subscribers can contact their local IRS office with questions about this requirement. Contact information is available online at:

<http://www.irs.gov/Help-&-Resources/Tools-&-FAQs/FAQs-for-Individuals/Frequently-Asked-Tax-Questions-&-Answers>

**Do we have rules to support requesting the TIN from a subscriber?**

To enroll in benefits, a subscriber must complete required forms and include the dependent's enrollment information on the required forms as described in the PEBB Program's enrollment guides, COBRA Election Notice, and in WAC 182-12-262(4)(a) and WAC 182-08-197.

Under IRS rules, the employer is expected to collect the information and the subscriber faces a \$50 IRS penalty when the information is requested but not provided by the enrollee.

**Why did you include an envelope but ask subscribers to return the form to their agency?**

Everything included in the PEBB mailing was based on federal requirements. Employees should work directly with their employer's personnel, payroll or benefits office to provide this information.

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### **What is a Social Security Number (SSN)?**

A social security number (SSN) is issued by the Social Security Administration. SSN's are required to get a job, collect Social Security benefits, and receive certain other government services.

### **Who needs a Social Security Number (SSN)?**

The Social Security Administration issues SSNs on three different types of Social Security cards that describe work restrictions (if any) to:

- U.S. citizens
- People lawfully admitted to the U.S. on a permanent basis
- People lawfully admitted to the U.S. on a temporary basis

### **How do I apply for a Social Security Number (SSN)?**

An [Application for a Social Security Card](#) is available from the Social Security Administration. Additional information about [social security numbers and cards](#) is available from the Social Security Administration.

### **What is an Individual Taxpayer Identification Number (ITIN)?**

An Individual Taxpayer Identification Number (ITIN) is a tax processing number issued by the Internal Revenue Service (IRS). The IRS issues ITINs to certain nonresident and resident aliens, their spouses, and dependents who cannot get a Social Security Number (SSN).

### **Who needs an Individual Taxpayer Identification Number (ITIN)?**

The Internal Revenue Service (IRS) issues Individual Taxpayer Identification Numbers (ITINs) to foreign nationals and others who have federal tax reporting or filing requirements and do not qualify for a Social Security Number (SSN).

Examples of individuals who need ITINs include:

- A nonresident alien not eligible for an SSN who is required to file a U.S. tax return only to claim a refund of tax under the provisions of a U.S. tax treaty
- A nonresident alien required to file a U.S. tax return
- A U.S. resident alien (based on days present in the United States) filing a U.S. tax return
- A dependent or spouse of a U.S. citizen/resident alien
- A dependent or spouse of a nonresident alien visa holder

### **How do I apply for an Individual Taxpayer Identification Number (ITIN)?**

Use [Form W-7, Application for IRS Individual Taxpayer Identification Number](#) to apply for an ITIN.

The Internal Revenue Service (IRS) has published [Instructions for Form W-7](#) that explain the Form W-7 application process.

Additional [general ITIN information](#) is also available from the IRS.

### **What is an Adoption Taxpayer Identification Number (ATIN)?**

An Adoption Taxpayer Identification Number (ATIN) is issued by the Internal Revenue Service (IRS) as a temporary taxpayer identification number for the child in a domestic adoption where the adopting taxpayers do not have and/or are unable to obtain the child's Social Security Number (SSN). An ATIN may also be issued by the IRS if you are adopting a child from another country and meet certain qualifications (see Q.6. of the IRS [ATIN Q&A](#) website).

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### **Who needs an Adoption Taxpayer Identification Number (ATIN)?**

If you are in the process of adopting a child and are able to claim the child as your dependent or are able to claim a child care credit, you may need an ATIN for your adoptive child.

### **How do I apply for an Adoption Taxpayer Identification Number (ATIN)?**

Use [Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions](#) to apply for an ATIN.

The Internal Revenue Service (IRS) has created a web page for [information about Form W-7A](#).

Additional [ATIN Q&As](#) are available from the IRS.