



national foster care coalition



April 11, 2013

SOCIAL SECURITY ADMINISTRATION

[Docket No. SSA 2012-0042]

Office of Regulations and Reports Clearance, Social Security Administration,
107 Altmeyer Building,
6401 Security Boulevard, Baltimore,
Maryland 21235-6401.

RE: Assigning New Social Security Numbers (SSN) for Children Age 13 and Under

AGENCY: Social Security Administration (SSA)

ACTION: Notice; Request for Comments.

To Whom It May Concern:

On February 11, 2013 the Social Security Administration (SSA) issued a Request for Comments on the reissuance of Social Security numbers.

The notice indicated that SSA was considering changing policy on assigning new SSNs to children age 13 and under. You further requested information from the public to ensure that any policy changes adopted would appropriately address the unique issues associated with the misuse of a Social Security Number (SSN).

You outlined three instances when these SSN would be reissued:

- The child's Social Security card has been stolen while in transit from us to the child's address and the child's parent or guardian demonstrates to the Commissioner of Social Security that the child's Social Security card has been stolen in transit from SSA to the child's address.
- The child's SSN has been incorrectly disclosed through our publicly available Death Master File (DMF).
- A third party has misused the child's SSN.

You then asked for us to address three specific questions:

1. Is age 13 the appropriate cut off for application of the revised policy?

2. Are the circumstances that we propose for assigning a new SSN to children age 13 and under appropriate?
3. Are there other circumstances that would warrant assigning a new SSN to children age 13 and under?

Children who have spent time in foster care may be at a higher risk of becoming victims of this crime than other children. They suffer the added vulnerability of having their personal information pass through the hands of many people as they are moved through the child welfare and foster care system. For some young people, they may be in care for very long periods of time. In far too many cases these same young people may be placed in several different homes over the course of their time in care. They may have several different caseworkers throughout their placements. While we strive to reduce the time in care and the number of placements, it is unfortunately true that nearly 29,000 young people will leave foster care by “emancipation” meaning they leave the system as young adults with no family placement that would offer them the range of supports we all assume and take for granted. As a result these young people may not have the familial supports that can assist them in potential problems such as identity theft and consumer fraud.

The challenges faced by identity theft victims in dealing with the results of the crime are even more daunting for newly emancipated foster children. They may find out that they cannot rent an apartment, get a student loan or even get a job as the result of a credit history ruined by identity theft committed while they were in foster care. Without a family safety net to help them with the laborious process of clearing up their credit records, the repercussions can thwart their chances of a successful entry into adult life. A 2011 report by the Children’s Advocacy Institute cites identity theft as one example of the system’s failure to adequately prepare foster youth for life on their own.

You have proposed age 13 as the cut-off for re-issuance of a SSN. For many foster youth they may actually enter foster care after the age of 14. In this case we would suggest that the potential cut-off of 13 may not reach the young people that need this option. We suggest that the SSA examine the possibility of creating a special age category that would designate children and youth in foster care at a special at a special age—perhaps 18 or 17—as being eligible for a new Social Security number. We also ask that the Social Security Administration, perhaps in partnership with another federal agency accompany or require additional support in these cases. A change in Social Security numbers for these young people will not be enough if it is not accompanied by additional help. At this period a young person’s Social Security Number may have been used for part-time jobs, education records, health records and other forms of identification.

We also want to highlight the circumstances of some children who are adopted from the foster care system. These children may be at risk of identity theft from their birth parents or former foster parents. Currently, the Social Security Administration will not issue new social security numbers to adopted children who:

- Know they are adopted
- Receive Social Security benefits or Supplemental Security Income payments
- Have worked

- Are adopted by a step-parent or other relative

We strongly believe that the policy that prevents children who know they were adopted or were adopted by relatives from obtaining new social security numbers increases the possibility identity theft for these adoptees. The vast majority of adopted children today know they are adopted. Any older child or youth—whether adopted from foster care or abroad—knows they are adopted. About one-third of children adopted from foster care are adopted by relatives. Leaving this significant population of children at risk from identify theft is a mistake.

We ask you to make these children *eligible* for a new SSN just like children who don't know they are adopted or who are adopted by non-relatives. We understand that a child who has already received OASDI or SSI benefits or has already contributed via payroll taxes to their own social security account should not have their SSN changed.

We would also urge the Social Security Administration to work with the Internal Revenue Service (IRS) to examine the possibility of the expanded use of the Adoption Temporary Taxpayer Identification Numbers (ATIN). The ATIN is a number issued to parents of pre-adoption placements. It creates a more limited use of the child's Social Security Number and could offer some greater protection to children in foster care if it were also provided not just to children placed in pre-adoptive homes but all children placed into foster care.

Currently, the Internal Revenue Service (IRS) allows foster parents, as the primary voluntary caretakers of children in foster care, to claim the children in their care on their federal taxes.

According to one of our members, in recent years the IRS has begun to tackle fraud or mistakes that resulting in over-claiming for children of divorced couples. The IRS has required the use of Social Security Numbers for these couples and as a member informed us:

“According to a senior IRS official, this has resulted in a dramatic decrease in “double dipping” by divorced parents. This new requirement (to included SSN’s) has inadvertently prevented foster parents from claiming children in their care on their federal taxes because the Social Security Administration has a memorandum of understanding with states that prevents the states from sharing social security numbers with foster parents in an effort to protect children’s privacy. Foster parents cannot claim children without access to social security numbers. This means that any birth family member with the child’s social security number may claim the child on his taxes and there is no way to track or stop this. Only when a counter claim is made by the person actually providing the daily care for the child can the situation be investigated.

This oversight in the regulations needs to be changed to ensure that a child’s actual caretaker, rather than a person who simply has access to the child’s social security number, receives the tax benefit. Fortunately, there is a straightforward solution that will fix the situation: expand the availability of Adoption Temporary Taxpayer Identification Numbers (ATIN) to foster parents.”

The ATIN's are now issued by the IRS as temporary taxpayer identification numbers where the pre-adopting taxpayers will be adopting within the next two years and do not have and/or are unable to obtain the child's Social Security Number. Allowing foster parents to request and receive ATIN's would eliminate the need to obtain the child's original SSN and permit foster parents to legitimately and appropriately claim tax deductions for children in their care.

While you do not have the authority over this matter we urge the SSA to work with the IRS on such a proposal. It may offer a limited area of fraud from taking place and would help you address the misuse of the SSA for children in foster care.

We hope you will take these circumstances into consideration and revise and strengthen this part of the regulation. As always our Coalition is open to further dialogue and more than willing to connect the Social Security Administration with our Coalition membership.

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