



COMMISSIONER

DEPARTMENT OF THE TREASURY  
INTERNAL REVENUE SERVICE  
WASHINGTON, D.C. 20224

February 25, 2015

The Honorable Charles E. Grassley  
United States Senate  
Washington, DC 20510

Dear Senator Grassley:

At the February 3, 2015 hearing on the budget and IRS operations, you asked if we intend to revisit the 2000 Chief Counsel advice (CCA) in light of the President's executive action on immigration.

At your request, we have reviewed the relevant statutes and legislative history, and we believe that the 2000 CCA is correct. The CCA concludes that a taxpayer may claim the earned income tax credit (EITC) for a taxable year using a social security number (SSN) acquired in a later taxable year (subject to refund limitations under section 6511 of the Internal Revenue Code). Section 32 of the Internal Revenue Code requires an SSN on the return, but a taxpayer claiming the EITC is not required to have an SSN before the close of the year for which the EITC is claimed.

I hope this information is helpful. If you have any questions, please contact me, or a member of your staff can contact Leonard Oursler, Director, Legislative Affairs, at (202) 317-6985.

Sincerely,

John A. Koskinen