Joint Frequently Asked Questions (FAQ) from
the Department of the Treasury, the Department of State, the Internal Revenue Service, and the Social Security Administration
on Obtaining Social Security Numbers, Expatriation, and Tax Implications

Question 1: Who is a U.S. citizen?

Answer: Under U.S. law, a person may acquire U.S. citizenship at birth by birth in the United States or by birth abroad to a U.S. citizen parent or parents who meet the statutory conditions prescribed by Congress. A foreign-born person who does not acquire U.S. citizenship at birth may acquire U.S. citizenship at some point after birth (naturalization) as provided by Congress.

- *U.S. Citizenship by Birth or Naturalization in the United States.* Under the 14th Amendment, "All persons born or naturalized in the United States, and subject to the jurisdiction thereof, are citizens of the United States and of the state wherein they reside." Similarly, Section 301(a) of the Immigration and Nationality Act provides that a person born in the United States, and subject to the jurisdiction thereof, is a national and a citizen of the United States. With very limited exceptions for individuals born with diplomatic agent level immunity, all persons born in the United States acquire U.S. citizenship at birth as a matter of U.S. law and without regard to intent.

- *U.S. Citizenship by Birth outside the United States to a U.S. citizen parent or parents (Citizenship by Descent).* A person born abroad to a U.S. citizen parent or parents acquires U.S. citizenship at birth if the parent or parents meet conditions specified in Section 301 *et seq*. of the Immigration and Nationality Act.

See U.S. Citizenship Laws and Policy.

Question 2: What is the Foreign Account Tax Compliance Act (FATCA)?

Answer: The Foreign Account Tax Compliance Act (FATCA), which was passed as part of the HIRE Act in 2010 (Public Law No. 111-147), generally requires that certain foreign financial institutions report information on their U.S. accounts and that certain non-financial foreign entities report information on substantial U.S. owners or be subject to withholding on withholdable payments.

Question 3: I am a U.S. citizen living abroad. My financial institution has asked me for my U.S. Taxpayer Identification Number or Social Security Number so that it can comply with its Foreign Account Tax Compliance Act (FATCA) requirements. Do I need to provide this information?

Answer: Yes. Under FATCA, foreign financial institutions are required to determine whether their customers are U.S. citizens. A U.S. citizen would have to provide a U.S. Taxpayer Identification Number (TIN) as part of the financial institution's due diligence requirements, typically on a self-certification. A self-certification (similar to IRS Form W-9) includes the

customer's name, address, and U.S. TIN. The TIN for U.S. citizens is their Social Security Number (SSN).

Question 4: Where can a U.S. citizen overseas apply for a Social Security card?

Answer: U.S. citizens living abroad may apply for a first-time Social Security card or a replacement Social Security card at any Social Security Federal Benefits Unit (FBU) at designated U.S. embassies or consulates. The Social Security Administration (SSA) maintains a list of FBUs at www.ssa.gov/foreign/foreign.htm.

An applicant for an original SSN who is under age 12 may apply by mail. The applicant can send the completed Social Security form SS-5 and required proofs (must be original documents or copies certified by the custodian of the record) to the servicing FBU. ***Applicants age 12 and older who have never had a SSN before must have an in-person interview.***

All applicants for replacement cards may apply by mail. The same form is used for an original SSN or replacement card. The form asks for the SSN and other biographical information. If the SSN is unknown, SSA can search for the SSN with the biographical information. If no SSN is found, then SSA will send a letter stating that fact and ask the applicant to apply for an SSN.

If there is no SSA FBU at the U.S. embassy or consulate in the country where the U.S. citizen resides, the U.S. citizen may go to the consular section of the nearest U.S. embassy or consulate, which will accept the application and forward it to the SSA for adjudication.

For a complete list of SSA FBUs abroad, please visit www.ssa.gov/foreign/foreign.htm.

Applicants will need an appointment, which they can make by email or phone call.

Question 5: Can a Social Security Federal Benefits Unit (FBU) abroad verify a Social Security number if the U.S. citizen living abroad does not know what his/her Social Security number is, or even whether he/she has one?

Answer: A person may inquire in person with a FBU to find out if he or she already has an SSN. The FBUs can provide the SSN in person if that person provides proper identification. The FBU cannot provide any written confirmation of the SSN other than a replacement SSN card. If the inquirer needs written proof of SSN, he or she must submit an application for a replacement SSN card. SSA is prohibited by law from disclosing the SSN by phone or letter, even to the number holder. Please note that this inquiry must be made directly to a FBU and cannot be made at a consular section of an embassy or consulate overseas that does not have a Federal Benefits Unit.

NOTE: Not all FBUs have access to SSA computer systems during all local business hours because of time zone differences and SSA systems being offline at night (Eastern time) for updates and maintenance. Customers should call ahead to see if the FBU they wish to visit will have such access during their planned visit.

Question 6: What documentation is required to apply for a Social Security card?

Answer: Section 205(c)(2)(B)(ii) of the Social Security Act provides that applicants must submit evidence to establish their age, identity, and citizenship or lawful non-citizen status. 20 CFR Part 422, Subpart B sections 422.103- 110, provide further details about these requirements. All applications for SSNs, whether original, replacement, or for change of name or other biographical data, use the same form, the SS-5 FS. There is no fee for this service. Page 2 of Form SS-5 FS provides the required evidence requirements for original and replacement Social Security cards. Please also see https://www.ssa.gov/ssnumber/ss5doc.htm for information about documentation required.

In most cases, a full-validity, unexpired U.S. passport is sufficient proof of U.S. citizenship, age, and identity, but for purposes of an application for a Social Security card/number, it can only be used to establish any two of these three facts. A second document is required to prove the third fact. For example, if the U.S. passport is offered to establish U.S. citizenship and identity, another document, such as a birth certificate, would be needed to establish the age of the applicant.

The SSA may require additional documentation of identity if the U.S. citizen was born abroad to a U.S. citizen parent(s) and never lived in the United States, or was born or later naturalized in the United States but has lived abroad for most of his/her life.

An original foreign passport is acceptable for identification purposes but must be accompanied by proof of U.S. citizenship, such as a U.S. birth certificate, a full validity unexpired U.S. passport, a Consular Report of Birth Abroad of a U.S. Citizen (FS-240), or a Certificate of Citizenship (N-560/N-561). If the U.S. citizen naturalized, he/she may present a Certificate of Naturalization (N-550/N-570) or a Certificate of Citizenship (N-560/N-561) as proof of U.S citizenship.

The documentation must be comprehensive and dated from the time the person departed the United States to the present to provide sufficient evidence. The documentation can include:

- confirmation of residency from foreign registration offices;
- school records such as report cards or a letter from the school confirming dates of attendance;
- travel documents such as current or canceled passports (U.S. or other);
- employment records;
- medical records;
- proof of registration with a doctor or clinic.

Applicants must also submit documentation to show that they have never been assigned a SSN:

- If the applicant lived outside the United States for an extended period, a current or previous passport, school and/or employment records, and any other record that would show long-term residence outside the United States could be used to show that the applicant does not have an SSN.

- If the applicant lived in the United States and is applying for an original Social Security number, the applicant may be asked for information about the schools they attended or to provide copies of tax records that would show they were never assigned an SSN.

Question 7: How can a U.S. citizen expatriate and cease to be a U.S. citizen?

Answer: An adult U.S. citizen may relinquish U.S. citizenship by voluntarily committing one of the potentially expatriating acts listed at Section 349(a) of the Immigration and Nationality Act, with the intent to relinquish U.S. citizenship. An individual may apply for a Certificate of Loss of Nationality based on Sections 349(a)(1)-(5) of the Immigration and Nationality Act in person at a U.S. embassy or consulate.

See U.S. Citizenship Laws and Policy.

Question 8: How long does it take to complete the loss of nationality process?

Answer: It may take up to several months after the individual's initial inquiry to complete a loss of nationality case. In general, the average processing time once the individual completes the process abroad and submits the required paperwork to the Department of State for approval is two to three weeks (and possibly longer if the Department requires additional information about the individual). For wait times for loss of nationality appointments, individuals may check the website of the closest U.S. embassy or consulate that provides the service.

Question 9: What is the fee for Loss of Nationality? Can the fee be waived?

Answer: The current U.S. consular services fee for "Administrative Processing of Request for Certificate of Loss of Nationality" is $2,350. This fee cannot be waived.

For further information on the fee, see Federal Register Notices
https://www.gpo.gov/fdsys/pkg/FR-2014-08-28/pdf/2014-20516.pdf
https://www.gpo.gov/fdsys/pkg/FR-2015-09-08/pdf/2015-22054.pdf
https://www.gpo.gov/fdsys/pkg/FR-2015-08-25/pdf/2015-21042.pdf

Question 10: If I decide to give up my U.S. citizenship, what are the U.S. tax consequences of my expatriation?

Answer: Expatriation may have U.S. tax consequences, including the imposition of an exit tax. You should review the materials at the following links before expatriating to determine your potential U.S. tax consequences, if any.

Tax consequences of expatriation https://www.irs.gov/individuals/international-taxpayers/expatriation-tax

IRS FAQs on international individual tax issues https://www.irs.gov/individuals/international-taxpayers/frequently-asked-questions-about-international-individual-tax-matters#GeneralFAQs

Resources for taxpayers abroad https://www.irs.gov/individuals/international-taxpayers/taxpayers-living-abroad

The Statement of Understanding (completed by U.S. citizens seeking to relinquish U.S. citizenship) provides in part that renunciation may not provide exemption from U.S. income taxation. If the Department of Homeland Security determines that the individual renounced for the purpose of avoiding taxation by the United States, Section 212(a)(10)(E) of the Immigration and Nationality Act provides that the individual will not be admitted to the United States.

Question 11: If I am a U.S. citizen who has not been compliant with U.S. tax obligations, how can I come into compliance?

Answer: A U.S. citizen is subject to U.S. tax on worldwide income regardless of where he or she resides. Unless covered under newly issued tax Relief Procedures, a U.S. citizen should obtain an SSN and file a U.S. tax return (Form 1040) annually reporting worldwide income (and taking advantage of applicable deductions and credits to alleviate double taxation of income).

A U.S. citizen who relinquishes U.S. citizenship after June 16, 2008, will need to file a U.S. tax return and provide information on IRS Form 8854 for the year of expatriation, and possibly subsequent years. A U.S. citizen relinquishing citizenship will be treated as a "covered expatriate" and thus subject to the exit tax and special rules applicable to deferred compensation, certain specified tax deferred accounts, and distributions from trusts, if the individual meets any one of the following criteria:

- Liability: Average annual net income tax for the 5 years ending before the date of expatriation is more than a specified amount that is annually adjusted for inflation ($168,000 in 2019).
- Net Worth: Net worth is $2 million or more on the date of expatriation.
- Certification: Has not certified compliance with all U.S. federal tax obligations for the 5 years preceding the date of expatriation (use Form 8854).

There is an exception from "covered expatriate" status for certain dual citizens at birth and certain minors who relinquish citizenship before age 18 ½. These individuals are nevertheless required to comply with the certification test even if they meet the requirements of the exceptions as set out in the Instructions to IRS Form 8854. For more information regarding the tax consequences of expatriation see https://www.irs.gov/individuals/international-taxpayers/expatriation-tax.

A U.S. citizen who has not been compliant with U.S. tax and/or Title 31 filing obligations should file outstanding U.S. tax returns, all required information returns, and all FBARs (Report of Foreign Bank and Financial Accounts on FinCEN Form 114). Various compliance options are available depending on the nature of the noncompliance. For example:

A) A taxpayer who non-willfully failed to report foreign financial assets and pay all tax due in respect of those assets, may be eligible to use the Streamlined Filing Compliance

Procedures. For more information see https://www.irs.gov/individuals/international-taxpayers/streamlined-filing-compliance-procedures

B) A taxpayer who is not eligible to use the Streamlined Filing Compliance Procedures should file delinquent income tax returns, including all required information returns. (See Tax Topic No. 153: What to Do if You Haven't Filed Your Tax Return https://www.irs.gov/taxtopics/tc153.) In general, but not in cases of willful or fraudulent conduct, a taxpayer would not be required to file more than six years of complete delinquent income tax returns.

C) A taxpayer who is concerned that his/her failure to report income, pay tax, and submit required information returns was due to willful or fraudulent conduct should consider the IRS's Voluntary Disclosure Practice and should consult with a tax professional or legal adviser. See https://www.irs.gov/individuals/international-taxpayers/closing-the-2014-offshore-voluntary-disclosure-program-frequently-asked-questions-and-answers

D) A taxpayer who reported all income and paid all tax but failed to file FBARs, should consider the delinquent FBAR submission procedures. See https://www.irs.gov/individuals/international-taxpayers/delinquent-fbar-submission-procedures

E) A taxpayer who reported all income and paid all tax but failed to file international information returns should consider the delinquent international information return procedures. See https://www.irs.gov/individuals/international-taxpayers/delinquent-international-information-return-submission-procedures