



# Office of Children and Family Services

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## Informational Letter

<b>Transmittal:</b>	16-OCFS-INF-02
<b>To:</b>	Commissioners of Social Services Executive Directors of Voluntary Authorized Agencies
<b>Issuing Division/Office:</b>	Strategic Planning and Policy Development
<b>Date:</b>	February 24, 2016
<b>Subject:</b>	<b>Release of Foster Children's Social Security Numbers by Local Departments of Social Services for Income Tax Purposes</b>
<b>Suggested Distribution:</b>	Directors of Social Services Directors of Voluntary Authorized Agencies Adoption Supervisors Foster Care Supervisors Staff Development Coordinators
<b>Contact Person(s):</b>	Any questions concerning this release should be directed to the appropriate Regional Office, Division of Child Welfare and Community Services: Buffalo Regional Office-Dana Whitcomb (716) 847-3145 <a href="mailto:Dana.Whitcomb@ocfs.ny.gov">Dana.Whitcomb@ocfs.ny.gov</a> Rochester Regional Office-Karen Buck (585) 238-8201 <a href="mailto:Karen.Buck@ocfs.ny.gov">Karen.Buck@ocfs.ny.gov</a> Syracuse Regional Office-Sara Simon (315) 423-1200 <a href="mailto:Sara.Simon@ocfs.ny.gov">Sara.Simon@ocfs.ny.gov</a> Albany Regional Office-Kerri Barber (518) 486-7078 <a href="mailto:Kerri.Barber@ocfs.ny.gov">Kerri.Barber@ocfs.ny.gov</a> Spring Valley Regional Office-Yolanda Désarmé (845) 708-2498 <a href="mailto:Yolanda.Desarme@ocfs.ny.gov">Yolanda.Desarme@ocfs.ny.gov</a> New York City Regional Office-Raymond Toomer (212) 383-1788 <a href="mailto:Raymond.Toomer@ocfs.ny.gov">Raymond.Toomer@ocfs.ny.gov</a> Native American Services-Heather LaForme (716) 847-3123 <a href="mailto:Heather.LaForme@ocfs.ny.gov">Heather.LaForme@ocfs.ny.gov</a>
<b>Attachments:</b>	<a href="#"><u>OCFS-4743 Foster Parent Request for the Release of the Social Security Number of a Child in Foster Care for Income Tax Purposes<sup>1</sup></u></a>

<sup>1</sup> This form can also be found on the [ocfs.ny.gov](http://ocfs.ny.gov) website.

**Filing References**

<b>Previous ADMs/INFs</b>	<b>Releases Cancelled</b>	<b>NYS Regs.</b>	<b>Soc. Serv. Law &amp; Other Legal Ref.</b>	<b>Manual Ref.</b>	<b>Misc. Ref.</b>
15-OCFS-ADM-13			SSL §372, P.L. 113-183		

**I. Purpose**

The purpose of this release is to provide information to local departments of social services (LDSSs) and voluntary authorized agencies (VAs) on the release of the social security number (SSN) of a child in foster care to his or her foster parent(s) for the purpose of filing income tax returns.

**II. Background**

The Office of Children and Family Services (OCFS) has received inquiries from various stakeholders asking whether it is permissible to share the SSN of a child in foster care with his or her foster parent(s) for the purpose of filing income tax returns. After a thorough review of relevant federal and New York State laws and direct consultation with the Social Security Administration, OCFS has determined that there are no federal statutory impediments to such disclosure and that Section 372 of the Social Services Law (SSL) affords the OCFS Commissioner with adequate legal authority to authorize LDSSs to disclose the SSN of a child in foster care, as set forth in this release.

In some circumstances, foster parent(s) may be able to claim a child in foster care as a “dependent” on their income tax returns. This would require the foster parent(s) to provide the SSN of the child in foster care to the IRS and/or a tax professional. Questions regarding the tax ramifications of caring for a child in foster care need to be addressed with the IRS or a tax professional. If a foster parent(s) requests the SSN of a child in foster care in order to file a tax return, the LDSS (not the VA) is authorized to release the child’s SSN only if certain conditions are met prior to the disclosure.

**III. Program Implications**

The policy set forth in this release is consistent with the mutual interest of OCFS, LDSSs, and VAs to protect the financial future of children in foster care by limiting the potential for identity theft. Identity theft occurs when a person unlawfully gains access to someone's personal information and uses it for their own financial gain. Children are often targeted because they have clean credit histories and it may be many years before the theft is discovered. Children in foster care are at an even higher risk of becoming victims of identity theft because their personal information passes through the hands of many individuals. Title IV-E of the Social Security Act, as amended by the Preventing Sex Trafficking and Strengthening Families Act (P.L. 113-183), requires a youth in foster care, 14 years of age or older, to receive his or her consumer reports (credit reports) annually and for the youth to be assisted in identifying, interpreting, and resolving any inaccuracies in these reports.<sup>2</sup> This provision will assist in the identification of identity theft; however, it does not eliminate the risk that the SSN of a child in foster care may be fraudulently used. The only effective means of doing so is by limiting the disclosure of the SSN of a child in foster care. This release balances the interest of protecting children in foster care from

<sup>2</sup> [15-OCFS-ADM-13 Required Annual Credit Checks for Youth and Young Adults in Foster Care 14 Years of Age and Older](#)

identity theft with the ability of foster parents to use the SSN of the foster children for whom the foster parents provided care for legitimate tax purposes. Such release is subject to the conditions set forth in this release and only applies to the release of the SSN of a child in foster care for income tax purposes.

If the foster parent(s) requests the SSN for a child in foster care for income tax purposes:

1. The foster parent(s) must fill out form OCFS-4743 and submit the completed form to the LDSS that has legal custody of the child. **VAs are not authorized to release the SSN of a child in foster care for income tax purposes; therefore, all requests must go through the LDSS.** If the foster parent's home is approved or certified through a VA, the VA may submit the completed form to the LDSS with legal custody of the child on behalf of the foster parent(s).
2. When the LDSS receives the completed form OCFS-4743, it must verify whether:
  - the foster parent(s) was certified or approved during all or some portion of the tax year listed on the request;
  - the child whose SSN is being requested was in foster care during all or some portion of the tax year listed on the request; and
  - the child resided in the approved or certified foster parent's home that is making the request for all or some portion of the tax year listed on the request.<sup>3</sup>
3. Upon verification of the above items and the *approval* of the request, the LDSS is authorized to record the child's SSN on the bottom of the form OCFS-4743 and may either hand deliver or mail a copy of the approved form OCFS-4743 to the foster parent(s) who is making the request. The original signed form OCFS-4743 must be kept in the child's case file.
4. If the request is not approved, the LDSS must complete the bottom of the form OCFS-4743 and state the reason why the request was not approved. For example, the child whose SSN is requested did not reside in the foster home during the tax year listed. The LDSS may then hand deliver or mail a copy of the denied form OCFS-4743 to the foster parent(s) who is making the request. The original signed form OCFS-4743 must be kept in the child's case file.

*/s/ Thomas R. Brooks*

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**Issued By:**

Name: Thomas R. Brooks

Title: Deputy Commissioner

Division/Office: Strategic Planning and Policy Development

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<sup>3</sup> This may include tax returns from previous years that are being amended. The request cannot be for a future tax year.

NEW YORK STATE  
 OFFICE OF CHILDREN AND FAMILY SERVICES  
**FOSTER PARENT REQUEST FOR THE RELEASE  
 OF THE SOCIAL SECURITY NUMBER  
 OF A CHILD IN FOSTER CARE FOR INCOME TAX PURPOSES**  
*(Please fill out a separate form for each child)*

Date:            /        /
Name of Foster Parent: _____
Address: _____
Phone Number:    (        )
Local Department of Social Services (LDSS) with Legal Custody of the Child in Foster Care:
Tax Year Requesting SSN for: _____ <span style="float: right; font-size: small;">(Tax Year)</span>
Name of Child in Foster Care: _____
DOB of Child in Foster Care:            /        /
Dates Child in Foster Care Resided with the Foster Parent: From        /        /        to        /        /

I, \_\_\_\_\_, am a current or previous foster parent of  
(Name of Foster Parent)

\_\_\_\_\_ and I am requesting his or her Social Security number  
(Name of the Child in Foster Care)

exclusively for income tax purposes.

I agree to disclose the Social Security number of the above-referenced child in foster care only to a government tax official or to a tax preparer for the purpose of filing my income tax return for the tax year \_\_\_\_\_.

(Tax Year)

If I am required to re-disclose the prepared tax return to anyone other than a government tax official or to my tax preparer, I agree to redact the Social Security number of the above-named child in foster care from the form(s). By signing this request for release, I acknowledge that the Social Security number of the above-named child in foster care is confidential information and that there are civil and criminal penalties for the unauthorized disclosure of his or her Social Security number. By signing this form, I understand that the sole purpose for which I am authorized to receive the Social Security number of the above-named child in foster care is for the purpose of filing my income tax return for the above-referenced tax year.

Signature: \_\_\_\_\_ Date:        /        /  
(Signature of Foster Parent)

<b>LDSS OFFICIAL USE ONLY</b>	
<input type="checkbox"/> APPROVED	CHILD IN FOSTER CARE'S SSN:
<input type="checkbox"/> DISAPPROVED	REASON: