which a return of tax is otherwise re-
quired by this part to be made may
waive such requirement with respect to
a particular class or classes of no li-
ability tax returns. Returns in a class
for which such requirement has been so
waived need not be made.

This Treasury decision is not adverse
to any taxpayer. For this reason, it is
found unnecessary to issue this Treas-
ury decision with notice and public
procedure under subsection (b) of sec-
tion 553 of title 5 of the United States
Code or subject to the effective date
limitation of subsection (d) of that sec-
tion.


§ 31.6011(b)–1 Employers’ identifica-
tion numbers.

(a) Requirement of application—(1) In
general—(i) Before October 1, 1962. Ex-
cept as provided in paragraph (b) of
this section, every employer who on
any day after December 31, 1954, and
before October 1, 1962, has in his em-
ploy one or more individuals in em-
ployment for wages subject to the
taxes imposed by the Federal Insurance
Contributions Act, but who prior to
such day neither has been assigned an
identification number nor has applied
therefor, shall make an application on
Form SS–4 for an identification num-
ber.

(ii) On or after October 1, 1962. Ex-
cpt as provided in paragraph (b) of
this section, every employer who on any
day after September 30, 1962, has in his em-
ploy one or more individuals in em-
ployment for wages which are subject
to the taxes imposed by the Federal In-
surance Contributions Act or which are
subject to the withholding of income
tax from wages under section 3402, but
who prior to such day neither has been
assigned an identification number nor
has applied therefor, shall make an ap-
plication on Form SS–4 for an identi-
fication number.

(2) Time for filing Form SS–4. The ap-
plication for an identification number
shall be filed on or before the seventh
day after the first payment of wages to
which reference is made in paragraph
(a)(1) of this section. For provisions re-
lating to the time when wages are paid,
see § 31.3121(a)–2 and paragraph (b) of
§ 31.3402(a)–1.

(b) Employers who are assigned identi-
fication numbers without application. An
identification number may be assigned,
without application by the employer,
in the case of an employer who has in
his employ only employees who are en-
gaged exclusively in the performance
of domestic service in his private home
not on a farm operated for profit (see
§31.3121(a)(7)–1. If an identification
number is so assigned, the employer is
not required to make an application on
Form SS–4 for the number.

(c) Crew leaders. Any person who, as a
crew leader within the meaning of sec-
tion 3121(o), furnishes individuals to
perform agricultural labor for another
person shall, on or before the first date
on which he furnishes such individuals
to perform such labor for such other
person, advise such other person of his
name; permanent mailing address, or if
none, present address; and identifica-
tion number, if any.

(d) Use of identification number. The
identification number assigned to an
employer (other than a household em-
ployer referred to in paragraph (b) of
§ 31.6011(b)-2 Employees’ account numbers.

(a) Requirement of application—(1) In general—(i) Before November 1, 1962. Every employee who on any day after December 31, 1954, and before November 1, 1962, is in employment for wages subject to the taxes imposed by the Federal Insurance Contributions Act, but who prior to such day has neither secured an account number nor made application therefor, shall make an application on Form SS-5 for an account number.

(ii) On or after November 1, 1962. Every employee who on any day after October 31, 1962, is in employment for wages which are subject to the taxes imposed by the Federal Insurance Contributions Act or which are subject to the withholding of income tax from wages under section 3402 but who prior to such day has neither secured an account number nor made application therefor, shall make an application on Form SS-5 for an account number.

(iii) Method of application. The application shall be prepared in accordance with the form, instructions, and regulations applicable thereto, and shall set forth fully and clearly the data therein called for. The employee shall file the application with any district office of the Social Security Administration or, if the employee is not working within the United States, with the district office of the Social Security Administration at Baltimore, Maryland. Form SS-5 may be obtained from any district office of the Social Security Administration or from any district director. An account number will be assigned to the employee by the Social Security Administration in due course upon the basis of information reported on the application required under this section. A card showing the name and account number of the employee to whom an account number has been assigned will be furnished to the employee by the Social Security administration.

(2) Time for filing Form SS-5. The application shall be filed on or before the seventh day after the occurrence of the first day of employment to which reference is made in paragraph (a)(1) of this section, unless the employee leaves the employ of his employer before such seventh day, in which case the application shall be filed on or before the date on which the employee leaves the employ of his employer.

(3) Changes and corrections. Any employee may have his account number changed at any time by applying to a district office of the Social Security Administration and showing good reasons for a change. With that exception, only one account number will be assigned to an employee. Any employee whose name is changed by marriage or otherwise, or who has stated incorrect information on Form SS-5, should report such change or correction to a district office of the Social Security Administration. Copies of the form for making such reports may be obtained from any district office of the administration.

(b) Duties of employee with respect to his account number—(1) Information to be furnished to employer. An employee shall, on the day on which he enters the employ of any employer for wages, comply with the provisions of paragraph (b)(1)(i), (ii), (iii), or (iv) of this section, except that, if the employee’s services for the employer consist solely of agricultural labor, domestic service in a private home of the employer not on a farm operated for profit, or service not in the course of the employer’s trade or business, the employee shall comply with such provisions on the first day on which wages are paid to him by such employer, within the meaning of §31.3121(a)-2.

(i) Employee who has account number card. If the employee has been issued an account number card by the Social Security Administration and has the card available, the employee shall show it to the employer.

(ii) Employee who has number but card not available. If the employee does not have available the account number