

January 14, 2004

Publication 1346 Part I - File Specification Changes #7

The changes are identified by two vertical bars in the right margin (||).  
Deletions are identified by a hyphen followed by two vertical bars (-||).

---

These changes will be implemented effective January 26, 2004.

---

Attachment 9 Social Security/Taxpayer Identification Numbers

Valid ranges for Social Security Numbers (SSN) revised from  
"700-01-0001 through **729-99-9999**" to "700-01-0001 through **733-99-9999**"

## ATTACHMENT 9

### SOCIAL SECURITY/TAXPAYER IDENTIFICATION NUMBERS

Social Security/Taxpayer Identification Numbers are broken down as follows:

1 2 3 - 4 5 - 6 7 8 9

Area - Group - Serial

#### Valid Ranges for Social Security Number (SSN):

001-01-0001 through 690-99-9999,

700-01-0001 through 733-99-9999, ||

750-01-0001 through 763-99-9999.

764-01-0001 through 899-99-9999.

When the SSN "Group" contains zeros, the SSN is a test SSN and the return will be rejected.

When the SSN "Serial" contains all zeros, the return will be rejected.

#### Valid Range for Individual Taxpayer Identification Number (ITIN):

900-70-0000 through 999-80-9999

The valid range for the ITIN "Area" is 900 through 999.

The valid range for the ITIN "Group" is 70 through 80.

The valid range for the ITIN "Serial" is 0000 through 9999.

An ITIN is a nine-digit number assigned by the Internal Revenue Service to taxpayers who are not eligible to obtain an SSN. It is used for tax purposes only.

#### Valid Range for Adoption Taxpayer Identification Number (ATIN):

900-93-0000 through 999-93-9999

The valid range for the ATIN "Area" is 900 through 999.

The valid ATIN "Group" is 93.

The valid range for the ATIN "Serial" is 0000 through 9999.

An ATIN is a temporary nine-digit number issued by the Internal Revenue Service for an adoptive child. It is provided to individuals who are in the process of legally adopting a U.S. citizen or resident child and who are not eligible to obtain an SSN for that child in time to file their tax return.