

Department
of the
Treasury

Internal
Revenue
Service

Office of
Chief Counsel

N o t i c e

CC-2001-029

Conscience Based Objections

Upon Incorporation

Subject: to Use of TIN for Dependency Exemptions **Cancel Date:** into the CCDM

All cases in which a taxpayer asserts a conscience-based objection to the use of a Social Security Number (SSN) or other Taxpayer Identification Number (TIN), as defined in section 7701(a)(41) and Treas. Reg. § 301.6109-1(a)(1), to claim a dependency exemption under section 151, or other tax benefit requiring a TIN, must be coordinated with the National Office. Taxpayer objections to the use of a TIN may be based on a religious belief that the TIN was “the mark of the beast,” that the TIN requirement is contrary to the Constitution, including, but not limited to, the Equal Protection and Due Process Clauses of the 14th Amendment, the Due Process Clause of the 5th Amendment, or the Free Exercise or Establishment Clauses of the 1st Amendment, or is contrary to the Religious Freedom Restoration Act of 1993. If you have or receive such a case, please contact Pamela Fuller, Branch 1, Administrative Provisions and Judicial Practice Division, at 622-4910, immediately.

/s/
DEBORAH A. BUTLER
Associate Chief Counsel
(Procedure & Administration)

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