Guidance: DACA Recipients With an SSN That is No Longer Valid for Employment

Anyone who has been issued a SSN must file taxes using that number. A SSN is valid indefinitely and any previous tax identification number (eg, an ITIN) is no longer active or valid.

For recipients of Deferred Action for Childhood Arrivals (DACA), even if their Employment Authorization Document (EAD) from the Department of Homeland Security has expired, they should continue to file taxes with their SSN.

A SSN that is no longer valid for employment does impact the taxpayer's eligibility for certain tax credits. If a taxpayer was unable to renew their DACA status and has lost work authorization, they are <u>ineligible</u> to claim the EITC. A SSN must be valid for employment at the time of tax filing to obtain the EITC

A DACA recipient whose work authorization has expired may claim the Child Tax Credit (CTC), the Child and Dependent Care Credit, and the American Opportunity Credit if they qualify. The Affordable Care Act (ACA) mandate does not apply to DACA recipients; therefore, they do not qualify for the Premium Tax Credit.

See <u>Taxes and DACA: Everything You Need to Know</u> for more information.