



# San Diego Community College District

City College · Mesa College · Miramar College · College of Continuing Education

## MEMORANDUM

DATE: April 9, 2025

TO: Vice Presidents, Student Services  
Vice Presidents, Administrative Services  
Directors, Financial Aid  
Student Accounting Supervisors

FROM: Victor DeVore, Dean Student Services

SUBJECT: SSN/ITIN Requirements for Financial Aid

Dear Colleagues,

Federal tax regulations require colleges to report complete and accurate Taxpayer Identification Numbers (TINs) for each student receiving a 1098-T. In 2014, the District was fined a significant amount, \$100 per student, for failing to comply with this requirement. To avoid similar penalties, district policy has required that students receiving financial aid must provide a valid Social Security Number (SSN) or Individual Taxpayer Identification Number (ITIN).

However, since the California Dream Act Application does not require an SSN or ITIN for submission—and our systems allow us to exclude 1098-T reporting for students whose enrollment fees are covered by grants or waivers or for those without a TIN on file—the District has decided to relax the SSN/ITIN requirement for financial aid eligibility, effective immediately.

Please keep the following in mind:

- IRS regulations still require the District to collect a correct SSN/ITIN from students reasonably.
- A valid SSN or ITIN is still necessary to submit a FAFSA for Federal Financial Aid.
- Students who need a 1098-T for tax purposes must provide a valid SSN/ITIN.

If you have any questions, please feel free to contact me.

Victor DeVore  
Dean, Student Services