Applicants are required to include their correct social security numbers in designated places on applications for admission pursuant to the authority contained in Section 41201, Title 5, California Code of Regulations, and Section 6109 of the Internal Revenue Code (26 U.S.C. 6109). The university uses the social security number to identify students and their records including identification for purposes of financial aid eligibility and disbursement and the repayment of financial aid and other debts payable to the institution. Also, the Internal Revenue Service requires the university to file information returns that include the student’s social security number and other information such as the amount paid for qualified tuition, related expenses, and interest on educational loans. This information is used by the IRS to help determine whether a student, or a person claiming a student as a dependent, may take a credit or deduction to reduce federal income taxes. The SSN is also required by the Franchise Tax Board for collection of returned checks.