

IRS TAX TIP 2003-18

MARRIAGE OR DIVORCE — CHECK YOUR SOCIAL SECURITY NUMBER

The IRS reminds newlyweds and the recently divorced to make sure names on their tax returns match those registered with the Social Security Agency (SSA). A mismatch between a name on the tax return and a Social Security number (SSN) could unexpectedly increase a tax bill and reduce the size of any refund.

For newlyweds, the tax scenario can begin when the bride says "I do" and takes her husband's surname, but doesn't tell the SSA about the name change. If the couple files a joint tax return with her new name, the IRS computers will not be able to match the new name with the SSN.

Similarly, after a divorce, a woman who had taken her husband's name and had made that change known to the SSA should contact the SSA if she reassumes a previous name.

It's easy to inform the SSA of a name change by filing Form SS-5 at a local SSA office. It usually takes two weeks to have the change verified. The form is available on the agency's Web site, www.ssa.gov, by calling toll free 1-800-772-1213 and at local offices. The SSA Web site provides the addresses of local offices.

Generally, taxpayers must provide SSNs for each dependent claimed on the tax return. For adopted children without SSNs, the parents can apply for an adoption taxpayer identification number, or ATIN, by filing Form W-7A with the IRS. The ATIN is used in place of the SSN on the tax return. The form is available on the IRS Web site, www.irs.gov, or by calling toll free 1-800-TAX-FORM (1-800-829-3676).

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