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10 TIPS ON SOCIAL SECURITY NAMES FOR RECENTLY MARRIED OR DIVORCED TAXPAYERS

By Victor Sy, CPA

Here are **10 tips for recently married or divorced taxpayers to ensure that the name entered on your income tax matches the name registered with the Social Security Administration (SSA)**. Mismatches of names between those two federal agencies can cause you to receive IRS notices for unfiled tax returns or SSA inquiry.

1. If you recently took your spouse's last name, you may run into complications (in addition to your new married life issues) if you don't notify the SSA (Social Security Administration).
2. When a **newlywed** files a tax return using a new last name, IRS computers can't match the new name with the Social Security Number.
3. If you were recently **divorced** and changed back to your previous last name, you also need to notify the SSA.
4. Apply for a new SS card by using **Form SS-5**.
5. You can get Form SS-5 by downloading it from SSA's Web site at www.socialsecurity.gov, by calling 800-772-1213, or visiting local offices. It usually takes about two weeks to have the change verified.
6. Taxpayers must provide an **SSN for each dependent** claimed on a tax return.
7. If you **adopted** your spouse's children, make sure that they all have SS numbers.
8. For **adopted** children without SSNs, you can apply for an Adoption Taxpayer Identification Number – or ATIN – by filing Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions.
9. The **ATIN** is a temporary number used in place of an SSN on the tax return. The W-7A is available at IRS.gov, or by calling 800-TAX-FORM (800-829-3676).
10. The safest way to avoid a problem with your name & social security number on an e-filed tax return is to **copy the exact name that appears on your social security card**.