

TIPS FOR RECENTLY MARRIED OR DIVORCED TAXPAYERS IRS TAX TIP 2006-16

Newlyweds and the recently divorced should ensure the name on their tax return matches the name registered with the Social Security Administration. A mismatch could unexpectedly increase a tax bill or reduce the size of any refund.

- **For recently the married**, the tax scenario begins when the bride says "I do." If she takes her husband's last name, but doesn't tell the SSA about the name change, a complication may result. 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 Social Security Number.
- **After a divorce**, a woman who had taken her husband's name and 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 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, IRS.gov, or by calling 1-800-TAX-FORM (1-800-829-3676).

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