

Adoption Taxpayer Identification Number (ATIN) Questions and Answers

*(As received by Catholic Social Services of Washtenaw County from the
United States Department of Health and Human Services)*

Q 1: What is an ATIN?

A: An ATIN is an **A**doption **T**axpayer **I**dentification **N**umber issued by the Internal Revenue Service as a temporary taxpayer identification number for the child in a domestic adoption where the adopting taxpayers do not have and/or are unable to obtain the child's Social Security Number (SSN). The ATIN is to be used by the adoption taxpayers on their federal income tax return to identify the child while final domestic adoption is pending.

Q 2: Who needs an ATIN?

A: If you are in the process of adopting a child and are able to claim the child as your dependent or are able to claim the child as your dependent or are able to claim a child care credit, you **may** need an ATIN for your adoptive child.

Q 3: Why do I need an ATIN?

A: Recent tax law changes require that when you list a person's name on your federal income tax return, you must provide a valid identifying number for that person. During the adoption process, you may not have been able to obtain an existing or a new SSN for the child who may already have been placed in your home. If you are eligible to claim the child as your dependent, and you don't have the child's SSN, then you will need to request an ATIN in order to claim the child as a dependent and (if eligible) to claim the child care credit.

Q 4: How do I know if I should apply for an ATIN?

A: You should apply for an ATIN only if you are in the process of adopting a child and you meet all of the following qualifications:

- a) The adoption is a domestic adoption.
- b) The child is legally placed in your home for adoption by an authorized adoption agency/agent.
- c) The adoption is not yet final, and you are unable to obtain the child's existing SSN or you are unable to apply for a new SSN for the child pending the finalization of the adoption.
- d) You qualify to claim the child as a dependent.

Q 5: Can I get an ATIN if I am adopting a child from another country?

A: No! You should apply through the Social Security Administration (SSA) for a valid SSN. When you are adopting a foreign child, upon the child's entry into the United States, you should receive enough documentation from the Immigration and Naturalization Service (INS) to satisfy the Social Security Administration's requirements for a SSN.

**Q 6: I now know that I meet the requirements to apply for an ATIN.
What form do I use to apply for an ATIN?**

A: The Form W-7A, Application for Taxpayer Identification Number for Pending Adoptions, is used by qualifying taxpayers to obtain an ATIN. To get Form W-7A, you may go to any IRS walk-in site or call 1-800-829-3676. You may also download the form now from the INTERNET (at <http://www.irs.ustreas.gov>).

Q 7: What do I need to complete the Form W-7A?

A: A copy of the placement documentation papers (Petition to Adopt) must be attached to and submitted with the W-7A. You may send the Form W-7A and the necessary documentation to the address listed below or it can be dropped off at an IRS walk-in site. The walk-in-site will mail the information for you.

Internal Revenue Service
Philadelphia Service Center
ATIN Unit
P O Box 447
Bensalem PA 19020

Q 8: How long is the ATIN valid?

A: As soon as the adoption becomes final, the adopting parents should obtain a SSN for the child and notify the IRS of the new SSN. When the IRS is notified of a new SSN for the adopted child, it will deactivate the ATIN. If the adopting parents do not notify the IRS within two years, the ATIN will be automatically deactivated.

Q 9: When should I apply for an ATIN?

A: You should apply as soon as the qualifying conditions listed in Question 4 are met, but at least 8 weeks before the due date of your individual federal income tax return, which is normally April 15.

Q 10: How long does it take to get an ATIN?

A: It will generally take 4 to 8 weeks to get an ATIN once the IRS receives a completed Form W-7A. After 8 weeks, if you have not heard from the IRS about your application, you may call the Philadelphia Service Center at (215) 516-4846. This is not a toll-free call.