

Application for Taxpayer Identification Number for Pending U.S. Adoptions

▶ See instructions.

Note: Do not file this form if you are eligible to obtain a U.S. social security number (SSN) for your adoptive child.

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|--|--|---|--|---------------------|--------------------------------|--------------|---|--|--|---------------------|--------------------------------|--------------|---|--|
| 1 Adoptive parent(s) information <small>(see instructions)</small> | 1a Parent's last name | First name | Social security number : : : | | | | | | | | | | | |
| | 1b Parent's last name | First name | Social security number : : : | | | | | | | | | | | |
| 2 Adoptive parent(s) address <small>(see instructions)</small> | Street address, apartment number, or rural route number. If you have a P.O. box, see the instructions. | | | | | | | | | | | | | |
| | City or town, state, and ZIP code | | | | | | | | | | | | | |
| 3 Child's name: As it will appear on your tax return ▶ <small>Birth name if different and known . . . ▶</small> | 3a Last name | First name | Middle name | | | | | | | | | | | |
| | 3b Last name | First name | Middle name | | | | | | | | | | | |
| 4 Child's birth information | Date of birth (month, day, year) / / | <input type="checkbox"/> Male <input type="checkbox"/> Female | Place of birth (city or town, and state) | | | | | | | | | | | |
| 5 Placement agency information | Name | Address | Date child was placed with adoptive parents / / | | | | | | | | | | | |
| | <p>Sign Here</p> <p>Note: Be sure to attach the required documentation to Form W-7A. See page 2.</p> <p>Under penalties of perjury, I declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete.</p> <table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;">Signature of parent</td> <td style="width: 20%; border: none;">Date (month, day, year) / /</td> <td style="width: 30%; border: none;">Phone number</td> </tr> <tr> <td style="border: none;">▶</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> <tr> <td style="border: none;">Signature of parent</td> <td style="border: none;">Date (month, day, year) / /</td> <td style="border: none;">Phone number</td> </tr> <tr> <td style="border: none;">▶</td> <td style="border: none;"></td> <td style="border: none;"></td> </tr> </table> | | | Signature of parent | Date (month, day, year) / / | Phone number | ▶ | | | Signature of parent | Date (month, day, year) / / | Phone number | ▶ | |
| Signature of parent | Date (month, day, year) / / | Phone number | | | | | | | | | | | | |
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General Instructions

Purpose of Form

Use Form W-7A to apply for an Internal Revenue Service (IRS) adoption taxpayer identification number (ATIN) for a child who is placed in your home for purposes of legal adoption. However, do not use Form W-7A if you will be able to obtain a social security number (SSN) for the child in time to file your tax return. Also, do not use Form W-7A if the child is not a U.S. citizen or resident.

What Is an ATIN

An ATIN is a temporary nine-digit number issued by the IRS to individuals who are in the process of legally adopting a U.S. citizen or resident child but who cannot get an SSN for that child in time to file their tax return.

You may be able to use an ATIN on your tax return to:

- Claim the child as your dependent if the child meets the dependency tests. See **Pub. 501**.
- Claim the child and dependent care credit. See **Pub. 503**.

- Claim the adoption credit. See **Form 8839**, Qualified Adoption Expenses.

- Claim the dependent child credit for tax years beginning after 1997.

However, you will **not** be able to use an ATIN to claim the earned income credit (EIC). When the adoption is final and the child has an SSN, you may file an amended return for an earlier year if you find that you could have claimed the EIC in the earlier year except for the fact that the child did not have an SSN. Use **Form 1040X**, Amended U.S. Individual Income Tax Return, and Schedule EIC.

How Long To Use an ATIN

An ATIN issued to you for your adoptive child will expire 2 years from the date it is issued. However, you will receive a notice from the IRS 6 months before the expiration date to remind you that the ATIN will expire. The notice will explain how you can apply for an extension if the adoption will not be final by the expiration date.

After the adoption is final, **do not** continue using the ATIN. Instead, you must use an SSN. To obtain an SSN for

the child, get Form SS-5 from your local Social Security Administration (SSA) office. Call 1-800-772-1213.

If the SSA denies your application for an SSN, contact the IRS to request an extension or reactivation of the ATIN. When you request the extension or reactivation of the ATIN, include the SSA's denial letter or an explanation with your correspondence.

Who Must File

File Form W-7A if:

- You have a child living with you who was placed in your home for legal adoption by an authorized placement agency,
- You cannot obtain the child's existing SSN even though you have made a reasonable attempt to obtain it from the birth parents, the placement agency, and other persons,
- You cannot obtain an SSN for the child from the SSA because, for example, the adoption is not final,

- You cannot obtain an IRS individual taxpayer identification number (ITIN) for the child, and
- You are eligible to claim the child as a dependent on your tax return.

Who Should Not File

Do not file Form W-7A if:

- The child has an SSN and you know that number or can obtain it from the birth parents, the placement agency, or other persons, or
- You can file Form SS-5 with the SSA and obtain an SSN for the child in time to file your tax return, or
- The child is not a U.S. citizen or resident. If the child is not a U.S. citizen or resident and you cannot obtain an SSN for the child, apply for an ITIN (see **Pub. 1915**).

Foster Children

Do not apply for an ATIN for a foster child who has been placed in your home even if you have filed a petition in court to adopt the foster child or intend to adopt the child. You will not need an ATIN for a foster child because you should be able to obtain the child's SSN from the foster care agency.

How To File

You must complete Form W-7A, sign it, date it, and mail it along with the required attachments (see **What To Include With Form W-7A**) to the address on this page.

What To Include With Form W-7A

You must attach signed and dated documentation to Form W-7A to prove that the child was placed with you for legal adoption (**not** for foster care) by an authorized placement agency.

In general, one of the following documents will satisfy this requirement:

- A copy of the placement agreement entered into between you and an authorized placement agency;
- A copy of the document signed by a hospital official authorizing the release of a newborn child from the hospital to you for legal adoption;
- A copy of the court order or other court document ordering or approving the placement of a child with you for legal adoption; or
- An affidavit signed by the adoption attorney or government official who placed the child with you for legal adoption pursuant to state law.

Where To File

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

When To File

File Form W-7A as soon as you meet the conditions under **Who Must File** on page 1.

When To Expect the ATIN

It will take 4–8 weeks to get an ATIN. If you have not heard from the IRS about your application within this time, you may call 215-516-4846 to find out the status of your application. This **is not** a toll-free number. Be sure to have a copy of your Form W-7A available when you call.

Specific Instructions

Complete all lines on the form. Enter N/A (not applicable) on the lines that do not apply. The instructions that follow are for those items that are not self-explanatory.

Line 1. Enter your name and SSN on line 1a. If you and another person are adopting the child, enter the other person's name and SSN on line 1b. Also, if you are married filing jointly, be sure to enter the names and SSNs in the order shown on your tax return.

Name change. If you changed your name after you filed your last return because of marriage, divorce, etc., be sure to report this to your local Social Security Administration Office before filing your Form W-7A. This will prevent delays in processing your ATIN request.

Line 2. Enter the address where you and the child live.

Enter your post office box number **only** if your post office does not deliver mail to your home.

Address change. If you changed your mailing address after you filed your last return, you should use **Form 8822**, Change of Address, to notify the IRS of the change. A new address shown on Form W-7A will not update your record. You can get Form 8822 by calling 1-800-TAX-FORM (1-800-829-3676).

Line 3a. Enter the child's adoptive name as it will appear on your tax return.

Line 3b. If you know the child's birth name, enter it on line 3b.

Line 4. Enter the child's date of birth and sex. If you know the child's place of birth, enter the information on line 4.

Line 5. Enter the name and address of the authorized placement agency that placed the child with you for legal adoption. An authorized placement agency may include a private adoption

agency, a government agency, an adoption attorney, or any other person authorized by state law to place a child for legal adoption. Also, enter the date the child was placed.

Signature. Form W-7A must be signed and dated by the adoptive parent(s) applying for the ATIN. If you and another person are adopting this child, that person must also sign and date the application.

Privacy Act and Paperwork Reduction Act Notice

We ask for the information on this form to carry out the Internal Revenue laws of the United States. Internal Revenue Code section 23(f)(2) requires that you furnish an identifying number on your tax return if you are claiming certain tax benefits during the process of adopting a U.S. citizen or resident child and cannot get an SSN for that child until the adoption is final. Form W-7A must be used to apply for the identification number, an ATIN. Section 6109 requires that you disclose your taxpayer identification number (SSN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, and the District of Columbia for use in administering their tax laws. If you do not file the form, you will not be issued an ATIN.

You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is: **Learning about the law or the form**, 8 min.; **Preparing the form**, 14 min.; and **Copying, assembling, and sending the form to the IRS**, 17 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. **DO NOT** send the form to this address. Instead, see **Where To File** on this page.

