



## All American Best Tax Services LLC

### Adoption taxpayer identification number

#### Q1. What is an ATIN?

A1. An ATIN is an Adoption Taxpayer Identification Number 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 adopting taxpayers on their federal income tax return to identify the child while final domestic adoption is pending.

#### Q2. Who needs an ATIN?

A2. 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 a child care credit, you may need an ATIN for your adoptive child.

#### Q3. Why do I need an ATIN?

A3. 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 Social Security number (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.

#### Q4. How do I know if I should apply for an ATIN?

A4. 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:

- The child is legally placed in your home for legal adoption by an authorized placement agency.
- The adoption is a **domestic** adoption **OR** the adoption is a **foreign** adoption and the **child/children have a Permanent Resident Alien Card or Certificate of Citizenship**.
- 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 for any reason. (For example, the adoption is not final).



## All American Best Tax Services LLC

- You are eligible to claim the child as a dependent on your tax return.

### **Q5. I am not sure if I qualify to claim the dependency exemption or Child and Dependent Care Credit for the child I am adopting. How can I find out?**

A5. To know whether you qualify to claim the child's exemption or child care credit for the child, see "Exemptions and Credit for Child" and "Dependent Care Expenses" in the [Form 1040 Instructions PDF](#). For further information, see [Publication 501, Exemptions, Standard Deductions and Filing Information PDF](#) and [Publication 503, Child and Dependent Care Expenses PDF](#). You may order copies of these publications by calling [800-829-3676](tel:800-829-3676) (or 800-TAX-FORM).

If you are still not sure, you may call [800-829-1040](tel:800-829-1040) or come to any [IRS walk-in office](#) for assistance.

### **Q6. Can I get an ATIN if I am adopting a child from another country?**

A6. You may apply for an ATIN for your prospective adoptive child only if you are in the process of adoption and meet all of the following qualifications:

- The child is legally placed in your home for adoption by an authorized placement agency.
- The adoption is a **domestic** adoption **OR** the adoption is a **foreign** adoption and the **child/children have a permanent resident alien card or certification of citizenship**.
- 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 for any reason. (For example, the adoption is not final).
- You are eligible to claim the child as a dependent on your tax return.

### **Q7. I now know that I meet the requirements to apply for an ATIN. What form do I use to apply for an ATIN?**

A7. The [Form W-7A, Application for Taxpayer Identification Number for Pending Adoptions PDF](#), is used by qualifying taxpayers to obtain an ATIN. You may also get a copy of Form W-7A at an [IRS walk-in office](#) or by calling [800-829-3676](tel:800-829-3676).

### **Q8. What do I need to complete Form W-7A?**

A8. In general you need to know the child's name, the birth information, and the placement agency. This information is typically found in the placement documentation.



## All American Best Tax Services LLC

In addition, this placement documentation must be attached to and submitted with the W-7A. The Form W-7A has more specific and detailed instructions. 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 office](#) site. The walk-in office will mail the information for you.

Internal Revenue Service  
Austin Service Center  
ATIN Unit  
P.O. Box 934  
Austin, TX 78767

### **Q9. What is placement documentation?**

A9. Placement documentation is the signed documentation placing the child in your care for legal adoption. In general, one of the following documents will satisfy this requirement:

- A placement agreement entered into between you and a public or private adoption agency.
- A document signed by a hospital official authorizing the release of a newborn child to you for legal adoption.
- A court order or other court document ordering or approving the placement of a child with you for legal adoption.
- An affidavit signed by an attorney, a government official, etc., placing the child with you pursuant to the states' legal adoption laws.

The placement documentation is sometimes referred to as "Placement Agreement"; "Surrender Papers"; "Temporary Placement Paperwork"; "Placement Order" etc. This documentation termed differently from state to state must clearly establish that the child was placed in your home for purposes of adoption by an authorized adoption agency (or agent), and must include the following information:

- Adoptive Parent(s) full name
- Child's full name
- Name of the Placement Agency or Agent
- The date the child was placed in the adoptive parents home.
- The signature of the parent or parents (the adopting taxpayers) and that of an official representative of the authorized placing agency or agent.



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### **Q10. Should I send in my original documentation?**

A10. No, do not send the original documentation. A copy of the original documentation is all that is required to be sent with the W-7A. IRS will not return any submitted documentation.

### **Q11. How long is the ATIN valid?**

A11. As soon as the adoption becomes final, the adopting parents should obtain an 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.

### **Q12. Why does the ATIN deactivate after two years?**

A12. The automatic deactivation of the ATIN after a two year period is necessary because the ATIN is an identification number issued for temporary use until a valid SSN can be obtained for the adopted child. It is not a permanent valid identification number. A reminder notice will be sent eighteen months after the taxpayers receives the ATIN, informing the adopting parents, that the ATIN will expire in 6 months.

### **Q13. What can I do if the ATIN expires before the adoption is finalized?**

A13. If the adoption is not finalized before the ATIN expires, you may apply for an extension. The eighteen month reminder notice will explain what you must do to apply for an extension.

### **Q14. When should I apply for an ATIN?**

A14. 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.

### **Q15. How long does it take to get an ATIN?**

A15. 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 Austin Service Center at [737-800-5511](tel:737-800-5511). This is not a toll-free call.

### **Q16. Can I use an ATIN to claim the Earned Income Tax Credit?**

A16. No. You can only use an SSN to claim the Earned Income Tax Credit (EITC).

### **Q17. What is the purpose of the Form 15100, Adoption Taxpayer Identification Number (ATIN) Extension Request?**

A17. The Form 15100 is included in ATIN CP Notices 561A or 562C to:



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- Allow the ATIN applicant to request an ATIN extension before their ATIN expires.
- Allow the ATIN applicant to inform IRS of their adoptive child's Social Security.
- Communicate their address has changed since they applied for the ATIN.

**Caution:** Don't file Form 15101 with the IRS to obtain an ATIN for your adoptive child. A Form W-7A, Application for Adoption Tax Identification Number for Pending U.S. Adoptions, is the acceptable method to receive an ATIN.

### **Q18. What is the purpose of the Form 15101, Provide a Social Security Number (SSN) for Adoptive Child?**

A18. The Form 15101 is included in ATIN CP Notices CP560A, 560B, 561B, 561C, 561A or 562C to:

- Allow the ATIN applicant to inform IRS of their adoptive child's Social Security.
- Communicate their address has changed since they applied for the ATIN.

**Caution:** Don't file Form 15100 with the IRS to obtain a Social Security number (SSN) for your adoptive child. Only the Social Security Administration (SSA) can assign a SSN