

**Issue Number: IRS TAX TIP 2010-02**

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### **Five Filing Facts for Recently Married or Divorced Taxpayers**

If you were married or divorced recently, there are a couple of things you'll want to do to ensure the name on your tax return matches the name registered with the Social Security Administration.

Here are five facts from the IRS for recently married or divorced taxpayers. Following these steps will help avoid problems when you file your tax return.

1. If you took your spouse's last name or if both spouses hyphenate their last names, you may run into complications if you don't notify the SSA. When newlyweds file a tax return using their new last names, IRS computers can't match the new name with their Social Security Number.
2. If you were recently divorced and changed back to your previous last name, you'll also need to notify the SSA of this name change.
3. Informing the SSA of a name change is a snap; you'll just need to file a Form SS-5, Application for a Social Security Card at your local SSA office.
4. Form SS-5 is available on SSA's Web site at [www.socialsecurity.gov](http://www.socialsecurity.gov), by calling 800-772-1213 or at local offices. It usually takes about two weeks to have the change verified.
5. If you adopted your spouse's children after getting married, you'll want to make sure the children have an SSN. Taxpayers must provide an SSN for each dependent claimed on a tax return. For adopted children without SSNs, the parents 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 with the IRS. The ATIN is a temporary number used in place of an SSN on the tax return. The W-7A is available on IRS.gov, or by calling 800-TAX-FORM (800-829-3676).

**Links:**

- [Social Security Administration](#)
- Form SS-5, Application for a Social Security Card ([PDF](#))
- Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions ([PDF 42K](#))