

ADOPTION AND SOCIAL SECURITY NUMBERS

A social security number cannot be assigned upon the application of a prospective adoptive parent until the adoption is finalized. Before the adoption occurs, the prospective adoptive parent may contact the IRS for an ATIN (Adoption Taxpayer Identification Number). The ATIN will allow the prospective adoptive parent to claim a child as a dependent on his/her tax return. The form can be attained at www.IRS.gov by typing in form W-7A. An ATIN is only available to a child who is a US citizen. If the child is a non-citizen, application should be made for an Individual Taxpayer Identification Number (ITIN).

If the birth parents have applied for or received a social security number for the child before adoption, a new social security should be applied for and issued. The two numbers are not cross-referenced, thereby protecting the identity of the child and the birth parents.

If the child has become a citizen automatically under the Child Citizenship Act of 2000, it is still necessary to prove citizenship in order to receive a social security number.

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