

**From the desk of
Peter S. Muffoletto, C.P.A.**

Changing your name affects your tax return

When someone legally changes their name there are tax consequences they need to know about especially at tax time.

People change their names for several reasons:

- Taking their spouse's last name after a marriage
- Hyphenating their last name with their spouse's after getting married
- Going back to their former name after a divorce
- Giving an adopted child the last name of their new family

The steps that anyone changing their name should take are as follows:

Report the change to SSA

Taxpayers should notify the Social Security Administration of a name change.

When a taxpayer files their taxes the IRS checks SSA records to ensure names and social security numbers on the forms match.

Failing to report a name change

If a name on an individual's name on their tax return does not match SSA records it will delay the IRS processing of the return which will delay any potential refund due that taxpayer, and if married spouse's as well.

Name Change Due to Adoption

In the case of an adoption if the child has a Social Security number the taxpayer should be sure to inform the SSA of any name change.

If the child does not have a Social Security number the taxpayer may use an Adoption Taxpayer Identification Number on their tax return.

An ATIN is a temporary number.

Taxpayers can apply for an ATIN by filing Form W-7A, Application for Taxpayer Identification Number for Pending U.S. Adoptions.

Form W-7A must be filed with the IRS.

Getting a New SS Card

After a name change a taxpayer should file Form SS-5, Application for a Social Security Card.

The form is available on SSA.gov or by calling 800-772-1213.

The taxpayer's new Social Security card will reflect the name change.

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Should you have questions relating to these matters, tax, financial, and accounting issues,

give us a call at

(818) 346-2160.

You can also visit us on the web at

www.petemcpa.com!

We here at Muffoletto & Company believe that the more informed you are in regards to the rules and regulations that affect you the more we can be of service.

Should you have questions relating to any tax or financial matters, or if you know of someone that could benefit from our assistance feel free in calling us at

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**Providing individuals, small businesses, corporations,
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necessary guidance and answers for a complex world.**

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