

EARLE LAW OFFICES

A PROFESSIONAL CORPORATION
19925 STEVENS CREEK BOULEVARD
POST OFFICE BOX 1925
CUPERTINO, CALIFORNIA 95015

WWW.EARLELAW.COM

EARLELAW NEWSLETTER

408.786.1060

Five Filing Facts for Recently Married or Divorced Taxpayers

by Anthony F. Earle, Esquire*

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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 (SSA).

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, 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).

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Special Offer

Representation by an attorney is included in the fee for every federal and California state tax return prepared by EARLE LAW OFFICES.¹ Attorney representation of taxpayer clients includes representation at audit, administrative appeal, and in civil litigation.

Tax controversy services are also available in cases where the disputed return was prepared by the taxpayer or a third party.

¹ Subject to certain conditions, limitations, and restrictions.

Further information on tax preparation and tax controversy services offered by EARLE LAW OFFICES is available at: www.EarleLaw.com/tax.

Please call EARLE LAW OFFICES today to schedule an appointment to have your 2009 tax returns prepared.

Earle Law Offices provides trial and appellate litigation, as well as non-litigation, legal services in the areas of business law, constitutional and civil rights law, family law, real estate law, tax law, and trusts and estates.

* Mr. Earle is licensed to practice law in all California state trial and appellate courts, the United States Supreme Court, the United States Court of Appeals for the Fourth and Ninth Circuits, federal trial courts in the Northern District of California, and the United States Tax Court. He has served as a Judge Pro Tempore for the Santa Clara Superior Court, and is also a licensed Real Estate Broker.

Mr. Earle received his law degree from the Santa Clara University School of Law, where he served as an Editor of the school's Law Review, and where he received awards for academic excellence. He received his undergraduate degree, with honors, in business administration from the University of La Verne.

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