

## **IRS ADVISES SPOUSES TO CHECK NAME & NUMBER USED ON TAX RETURNS**

WASHINGTON -- The Internal Revenue Service is sending letters to 2.4 million taxpayers who filed a joint 1999 return on which the name and identification number for the second spouse listed did not match IRS records. The IRS advises these taxpayers to compare the name and number used on the return with the information on the identification card issued by the Social Security Administration (SSA) or the IRS. The mailout began last month and will continue until mid-November.

Taxpayers must provide correct names and identification numbers in order to claim a personal exemption or the Earned Income Tax Credit. For several years, the IRS has been increasing its efforts to verify compliance with this law.

In the past, the IRS has not accepted electronic returns with any name/number mismatch, whether for the taxpayer, the spouse, or a dependent. It has also reduced tax benefits claimed on paper returns when there was a name/number mismatch for the first spouse listed on a joint return or for any dependent. This coming year, the IRS will do the same for both spouses on a paper-filed joint return.

People who change their surnames for any reason -- such as marriage -- should get updated identification cards, unless they intend to use the former name for legal purposes. Form SS-5, "Application for a Social Security Card," is available from the SSA Web site at [www.ssa.gov](http://www.ssa.gov), or by calling (toll-free) 1-800-772-1213.

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