Instructions for Form W-7A

(Rev. October 2026)

Application for Taxpayer Identification Number for Pending U.S. Adoptions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form W-7A and its instructions, such as legislation enacted after they were published, go to *IRS.gov/FormW7A*.

General Instructions

Purpose of Form

Use Form W-7A to apply for an IRS adoption taxpayer identification number (ATIN) for a child who is placed in your home for purposes of legal adoption. However, don't use Form W-7A if you will be able to obtain a social security number (SSN) for the child in time to file your tax return. Also, don't use Form W-7A if the child isn't a U.S. citizen or resident alien. Use Form W-7 instead.

What Is an ATIN

An ATIN is a temporary nine-digit number issued by the IRS to individuals who are in the process of legally adopting a U.S. citizen or resident alien child but who can't get an SSN for that child in time to file their tax return.

You may be able to use an ATIN on your tax return to take the following benefits based on the child.

- Adoption Credit. See the Instructions for Form 8839.
- Credit for child and dependent care expenses. See Pub. 503.
- Credit for other dependents. See the Instructions for Schedule 8812 (Form 1040).

However, you can't use an ATIN to claim the earned income credit, the child tax credit or the additional child tax credit. You also can't use an ATIN to file for a Trump account.

CAUTION *If you have a qualifying child that needs an ATIN to claim the credit for other dependents, the ATIN must be issued on or before the due date of your return (including extensions). If you apply for an ATIN on or before the due date of your return (including extensions) and the IRS issues you an ATIN as a result of the application, the IRS will consider the ATIN as issued on or before the due date of your return.*

How Long Can You Use an ATIN

An ATIN issued to you for your adoptive child will expire 2 years from the date it is issued. You will receive a notice from the IRS 3 months before the expiration date to remind you that the ATIN will expire. The notice will explain how you can apply for an extension if the adoption will not be final by the expiration date.

After the adoption is final, don't continue using the ATIN. Instead, you must use an SSN. To apply for an SSN for the child, fill in Form SS-5, Application for a Social Security Card, and return it, with the appropriate evidence documents, to the Social Security Administration (SSA). You can get Form SS-5 online at *SSA.gov*, from your local SSA office, or by calling the SSA at 1-800-772-1213. It usually takes about 2 weeks to get an SSN once the SSA has all the evidence and information it needs.

Application for SSN denied. If the SSA denies your application for an SSN, contact the IRS to request an extension or reactivation of the ATIN. When you request the extension or reactivation of the ATIN, include the SSA's denial letter or an explanation with your correspondence.

Who Must File

File Form W-7A if all of the following apply.

- You have a child living with you who was placed in your home for legal adoption by an authorized placement agency.
- You can't obtain the child's existing SSN even though you have made a reasonable attempt to obtain it from the birth parents, the placement agency, and other persons.
- You can't obtain an SSN for the child from the SSA because, for example, the adoption isn't final.
- You are eligible to claim the child as a dependent on your tax return.

CAUTION *Don't file Form W-7A if the child isn't a U.S. citizen or resident alien. Instead, apply for an ITIN using Form W-7, Application for IRS Individual Taxpayer Identification Number.*

How To File

Your must complete Form W-7A at least 4 to 8 weeks before you will need an ATIN. Sign and date the application and mail it to the address under *Where To File*. Be sure to include the required attachments (see *What To Include With Form W-7A*).

What To Include With Form W-7A

You must attach signed and dated documentation to Form W-7A to prove the child was placed with you for legal adoption (not for foster care) by an authorized placement agency.

In general, one of the following documents will satisfy this requirement.

- A copy of the placement agreement entered into between you and an authorized placement agency.
- A copy of the document signed by a hospital official authorizing the release of a newborn child from the hospital to you for legal adoption.
- A copy of the court order or other court document ordering or approving the placement of a child with you for legal adoption.
- An affidavit signed by the adoption attorney or government official who placed the child with you for legal adoption pursuant to state law.

Foreign adoptions. In addition, if you adopt a foreign child with U.S. citizenship or resident alien status, include with your Form W-7A a copy of your child's:

- Permanent resident card (green card),
- Certificate of Citizenship, or
- Passport with "I-551" stamp.

If the adoption of the foreign child is final, but you are unable to get an SSN for your child, see *Application for SSN denied*.

Where To File

Department of the Treasury
Internal Revenue Service
Stop 6182
Austin, TX 73301-0066

When To Expect the ATIN

It usually takes 4–8 weeks to get an ATIN. You can check on the status of your application if it has been at least 8 weeks from the date you filed the application by calling 737-800-5511. This isn't a toll-free number. Be sure to have a copy of your Form W-7A available when you call.

Specific Instructions

Complete all lines on the form. Enter N/A (not applicable) on the lines that don't apply.

Line 1. Enter your name and SSN on line 1a. If you and another person are adopting the child, enter the other person's name and SSN on line 1b. If you are married filing jointly, be sure to enter the names and SSNs in the order shown on your tax return.

IRS Individual Taxpayer Identification Number (ITIN) for Aliens. If the adoptive parent(s) doesn't have an SSN, enter the ITIN assigned to that person by the IRS.

Name change. If you changed your name after you filed your last tax return because of marriage, divorce, or some other reason, be sure to report this to your local Social Security Administration office before filing your Form W-7A. This will prevent delays in processing your ATIN request.

Line 2. Enter the address where you and the child live.

Enter your post office box number only if your post office doesn't deliver mail to your home.

Address change. If you changed your mailing address after you filed your last tax return, you should use Form 8822 to notify the IRS of the change. A new address shown on Form W-7A will not update your record. You can get Form 8822 online at IRS.gov.

Line 3a. Enter the child's adoptive name as it will appear on your tax return.

Line 3b. If you know the child's birth name, enter it on line 3b.

Line 4. Enter the child's date of birth and sex. If you know the child's place of birth, enter the information on line 4.

Foreign address. Enter the information in the following order: City, province or state, and country. Don't abbreviate the country name.

Line 5. Enter the name and address of the authorized placement agency that placed the child with you for legal adoption. An authorized placement agency may include a private adoption agency, a government agency, an adoption attorney, or any other person authorized by state law to place a child for legal adoption. Also, enter the date the child was placed with you.

Signature. Form W-7A must be signed and dated by the adoptive parent(s) applying for the ATIN. If you and another person are adopting this child, that person also must sign and date the application.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. The Internal Revenue Code sections 23, 137, 6011, and 6109 require that you furnish an identifying number on your tax return if you are claiming certain tax benefits during the process of adopting a U.S. citizen or resident alien child and cannot get an SSN for that child until the adoption is final. Form W-7A must be used to apply for the identification number, an ATIN. Section 6109 requires that you disclose your taxpayer identification number (SSN). Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and territories for use in administering their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. If you do not file this form, you will not be issued an ATIN.

You are required to give us this information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by Internal Revenue Code section 6103.

The average time and expenses required to complete and file this form will vary depending on individual circumstances. For the estimated averages, see the instructions for your income tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. See the instructions for your income tax return.