

## O'Neil & Steiner, PLLC

### Filing with dependents who do not have Social Security Numbers

**Basics:** We cannot claim dependents who do not have social security numbers for tax purposes.

We can file an amended return to add them if you obtain a Social Security Number prior to the filing deadline with extension (October 15<sup>th</sup>).

If you do not have a Social Security Number by October 15<sup>th</sup> you lose the tax value of the dependent for that year forever.

**IRS Official:** If you file your return claiming your daughter as a dependent and do not provide her social security number (SSN) on your return, the IRS will not allow you to claim her as a dependent.

You have two options:

1. You may file your income tax return without claiming your daughter as a dependent. After you receive her SSN, you may then amend your return on Form 1040-X, Amended U.S. Individual Income Tax Return and claim your daughter as a dependent. Generally, you have three years after the date you filed your original return or two years after the date you paid the tax, whichever is later, to amend your return.
2. The other option is to file a Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. This option would give you an additional six months to file your return; by then you should have your daughter's SSN. However, any tax owed is due at the filing due date without the extension.

You may also be eligible to claim the earned income credit (EIC) and/or the child tax credit/additional child tax credit (CTC/ACTC). Please note that you may not claim your child as a qualifying child for the EIC on either your original or an amended return if your child does not have an SSN on or before the due date of your return (including extensions), even if your child later gets an SSN. Similarly, you may not claim your child as a qualifying child for the CTC/ACTC if your child does not have an SSN before the due date of your return (including extensions), even if your child later gets an SSN. However, you can still claim the EIC if you meet the other requirements. In this case, you would get the EIC allowed to taxpayers without children, which is smaller than the EIC allowed to taxpayers with children.