

O'Neil & Steiner, PLLC
Dependents who do not have Social Security Numbers or Individual
Taxpayer Identification Numbers

Basics: Taxpayers are not able to claim dependents who do not have Taxpayer Identification Number (TIN) for each dependent. Social Security Numbers (SSN), Individual Taxpayer Identification Numbers (ITIN) and Adoption Taxpayer Identification Numbers (ATIN) qualify.

If they do not have a TIN by April 15th (or October 15th if you file a timely extension) you will lose the dependent's value for purposes of the Child Tax Credit and Earned Income Tax Credit for the year regardless of whether you file an amended return.

IRS Official: If you file your return claiming a dependent without a valid TIN, the IRS will not allow you to claim the child as a dependent.

You have two options:

1. File a Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return. This gives you an additional six months to file your return. If you obtain a TIN for your dependent by then you can file and claim them. You should make an estimated payment for any taxes owed by April 15th to avoid Failure to Pay Penalty and interest charges. Or,
2. File your income tax return without claiming the dependent. You can file an amended return afterwards to add the dependent if their TIN is issued by the due date of the returns. You should file an extension even if you file before April 15th, to extend the deadline to amend for CTC And EITC purposes through October 15th.