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Proposed FREQUENTLY ASKED QUESTIONS

1. I adopt a child in 2020 who has yet to be issued a social security number (SSN), but I have an adoption identification number (ATIN) for the child. I plan to file my 2020 tax return on April 15, 2021 and will claim the adoption tax credit. May I claim the child tax credit (CTC) on the 2020 return even though I do not have an SSN for the child at that time?

Answer: Yes. Section 24 of the Internal Revenue Code requires that a qualifying child have an SSN by the due date of the return for the applicable year. For the specific year in which the adopted child was placed with the family, the ATIN qualifies as an SSN if the ATIN has been issued before the due date of the return. For a 2021 tax return filed in 2022, however, an ATIN will not qualify as a SSN for purposes of section 24.

2. Assume the same facts in Example 1. If I do not claim the CTC on the 2020 return that I file on April 15, 2021, may I later amend the return and claim the CTC once I obtain an SSN for the child?

Answer: Yes. IRS Publication 972 requires that a qualifying child have an SSN by the due date of the return, including extensions. You may file an amendment to claim the CTC for an SSN or ATIN that was issued by October 15, 2021.

3. Assume the same facts in Example 1, except that instead of filing a tax return on April 15, 2021, I request for a six-month extension to October 15, 2021. If I have obtained an SSN for the child prior to filing the return on October 15, 2021, may I claim the CTC on that return?

Answer: Yes. Section 24 of the Internal Revenue Code requires that a qualifying child have an SSN by the due date of the return for the applicable year. Once the taxpayer timely files a request for a six-month extension, the due date of the return for purposes of section 24 is moved to October 15, 2021. The taxpayer may file the return with the SSN or ATIN of the child and claim the CTC on the return.

4. Assume the same facts in Example 1, except that I have no tax liability for taxable year 2020. My adopted child's SSN would need to be issued by which due date?

Answer: You have no due date to file because there is no tax liability.