



News Release

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IRS Begins PTIN Renewals for 2012 Filing Season

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WASHINGTON —The Internal Revenue Service today announced that the nation's 738,000 tax return preparers who have Preparer Tax Identification Numbers (PTINs) can now renew their PTINs for the 2012 filing season.

Preparers are required to renew their PTINs on an annual basis and need to do so before the next year begins. For example, a preparer's PTIN for 2012 must be renewed by Dec. 31, 2011.

Anyone who for compensation prepares, or helps prepare, all or substantially all of tax returns or claims for refunds must have a PTIN. Paid return preparers must have valid, current PTINs to prepare tax returns in 2012.

The PTIN renewal fee for 2012 is \$63. The initial application fee for a PTIN remains at \$64.25. Return preparers who obtained their PTINs by creating an online account should renew their PTINs at www.irs.gov/ptin.

Preparers who used paper applications to receive their 2011 PTINs will receive an activation code in the mail from the IRS which they can use to create an online account and convert to an electronic renewal for 2012. Individuals can also renew using a paper Form W-12, IRS Paid Preparer Tax Identification Number Application, but renewing electronically avoids a four to six week wait for processing the renewal request.

Return preparers who are applying for a PTIN for the first time must go through a strict authentication procedure and should follow directions carefully. Return preparers who prepared, or helped prepare, returns for compensation in 2011 without PTINs must obtain 2011 PTINs and then renew their PTINs for 2012, paying fees for each year if they intend to practice next year. Penalties may apply for paid tax return preparers who prepared, or helped prepare returns in 2011 without valid PTINs.

Some changes to the PTIN application and renewal process include:

- Return preparers must self-identify if they are supervised preparers or non-1040 preparers.
- Supervised preparers will need to provide a supervisor's PTIN when applying for or renewing their PTINs.

- Credentialed preparers (Certified Public Accountants, attorneys and Enrolled Agents) must provide the expiration date for their licenses when they apply for or renew their PTINs.

Supervised preparers are individuals who don't sign the returns they prepare or help prepare; work at a firm at least 80 percent owned by a Certified Public Accountant, an attorney or an Enrolled Agent; and prepare returns that are signed by a supervisor who is a CPA, attorney or Enrolled Agent.

Non-1040 preparers are people who do not prepare any individual income tax returns for compensation. For this purpose, preparers of Form 1040-PR and Form 1040-SS are considered non-1040 preparers.

Supervised preparers and non-1040 preparers must identify themselves when they apply for or renew their PTINs to be exempted from testing and continuing education requirements; Certified Public Accountants, attorneys and Enrolled Agents are also exempt from testing and continuing education requirements.

Taxpayers who use a paid return preparer are urged to choose a return preparer with a valid PTIN. Return preparers should also sign the returns they prepare for taxpayers and enter their PTINs on the returns. For more information on choosing a return preparer, go to [Tips for Choosing a Tax Preparer](#).

For more information on the PTIN requirements or on becoming a Registered Tax Return Preparer, go to www.irs.gov/taxpros.