Instructions for Form W-12

(Revised October 2026)

IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal

Department of the Treasury
Internal Revenue Service

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

Future Developments

For the latest information about developments related to Form W-12 and its separate instructions, such as legislation enacted after they were published, go to IRS.gov/FormW12.

Reminders

Registration/Renewal Fee Amount. The **PTIN Registration/ Renewal Fees** have changed.

Mailed Fee. You must submit a separate check or money order for each calendar year.

See Line 13 for more instructions.

SSN question. If you did not have a U.S. issued Social Security number (SSN) when you initially obtained a PTIN, you must now provide information on whether you have received one. See the instructions for Line 3, later.

Addresses for foreign applicants. If you obtained your PTIN using Form 8946 and you still do not have a U.S. issued SSN, your address must be outside the U.S.

New

Online PTIN Accounts. If you have linked your PTIN account to ID.Me, changes to your name, date of birth, or email address must be made through your ID.me account.

Line 1. Now refers to both IRS and TIGTA employees.

Telephone help. If you have questions about completing this form or the status of your application or renewal, you may call the following phone numbers. If calling from the United States, call 1-877-613-PTIN (7846). For TTY/TDD assistance, call 1-877-613-3686. If calling internationally, call +1 915-342-5655 (not a toll-free number). Telephone help generally is available Monday through Friday from 8:00 a.m. to 5:00 p.m. Central time.

Photographs of Missing Children

The IRS is a proud partner with the National Center for Missing and Exploited Children. Photographs of missing children selected by the Center may appear in instructions on pages that would otherwise be blank. You can help bring these children home by looking at the photographs and calling 1-800-THE-LOST (1-800-843-5678) if you recognize a child.

General Instructions

Purpose Of Form

Use this form to apply for or renew a PTIN.

Use and Availability of Information on This Form

The Freedom of Information Act requires that certain information from this application be made available to the general public. This includes, but may not be limited to, the following information.

- Name.
- Business Name.
- Business Address.
- Business Phone Number.
- Business Website Address.
- Professional Credentials.

Who Must File

Anyone who is a paid tax return preparer must apply for and receive a PTIN. EAs also must obtain a PTIN. The PTIN must be renewed annually. For purposes of determining who must obtain a PTIN, a tax return preparer is any individual who is compensated for preparing, or assisting in the preparation of, all or substantially all of a tax return or claim for refund of tax.

How To File

Online. Go to the webpage **IRS.gov/PTIN** for information. Follow the instructions to submit Form W-12. If you submit your application and payment online, your PTIN generally will be provided to you immediately after you complete the application.

By mail. Complete Form W-12. Send the form and payment to:
IRS Tax Professional PTIN Processing Center
PO Box 380638
San Antonio, TX 78268

Note. Allow 6 weeks for processing of PTIN applications.

Specific Instructions

It is important to follow these instructions. If your application is incomplete, the IRS will request that you supply the missing information within a specified time. The IRS will be unable to process your application if you do not provide the missing information.

Line 1. Enter your legal name. This entry should reflect your name as it appears on your last filed U.S. federal tax return and as it will be entered on tax returns that you are paid to prepare. If you are renewing your PTIN, enter the PTIN you received after you first filed Form W-12.

Voluntarily Inactivate PTIN. An individual who does not expect to prepare federal tax returns for compensation for a full calendar year may request to be placed in an inactive status.

You can inactivate your PTIN by accessing your online PTIN account at IRS.gov/PTIN and selecting the Inactivate PTIN function under the Manage My PTIN Account section. You can reactivate your PTIN within 3 years by selecting the Reactivate PTIN function in your online PTIN account.

Line 1. Check Yes or No to each question. Are you a current IRS employee? Are you a current TIGTA employee?

Note: IRS and TIGTA employees are prohibited from preparing or assisting in the preparation of tax returns for compensation.

If you do not have an online account, you may create one by visiting IRS.gov/PTIN.

EAs must maintain a current PTIN in order to maintain their EA credential and should not inactivate their PTIN unless they retire.

Line 2. If you are applying for a new PTIN after October 1, you must indicate whether you want your PTIN to be valid for the **current** calendar year or the **next** calendar year. If you select the current calendar year, your PTIN is valid until December 31 of the current year. If you select the next calendar year, your PTIN will not be valid until January 1 of the next calendar year.

Note. If you do not select a calendar year, then your PTIN application will be processed for the current calendar year.

PTINs are issued by calendar year not tax year.

Prior-Year Renewals. If you checked the "Renewal application" box in line 1 **and** need to renew for a prior calendar year, you must indicate this by entering the year (YYYY format) in the "Prior year" box and listing each prior calendar year in the space(s) provided. Complete a single Form W-12 for multiple calendar years, for which you are applying for a prior-year PTIN.

You must have an active PTIN for each calendar year you prepared federal tax returns for compensation.

If you were inactive during any one of those prior calendar years but did not place your PTIN into voluntary inactive status, you can retroactively do so by following the instructions under Voluntarily Inactivate PTIN, earlier.

If your PTIN has been inactive or expired for more than 3 consecutive years, you must submit a new registration application to obtain an active PTIN.

Line 3a. Enter your U.S. issued Social Security Number (SSN) and date of birth. Enter your date of birth using the standard U.S. format of **Month/Day/Year**. *For example, "April 01, 1956" should be input as 04/01/1956*. Applicants must be at least 18 years of age to apply.

Line 3b. If you received an Individual Taxpayer Identification Number (ITIN) or an Internal Revenue Service Number (IRSN) you must enter it.

Applying without a U.S. issued SSN. If you do not have a U.S. issued SSN because you are either a U.S. citizen who is a conscientious religious objector or a foreign individual, you will need to complete and submit additional information either online or by mail in order to obtain a PTIN.

U.S. citizen who is a conscientious religious objector. If you are a U.S. citizen who does not have a U.S. issued SSN because you have a conscientious religious objection to having an SSN, you must complete an additional form as part of the PTIN application process. The form you must complete is Form 8945, PTIN Supplemental Application For U.S. Citizens Without a Social Security Number Due To Conscientious Religious Objection. On Form 8945, you will verify information about your identity, citizenship, and conscientious religious objection. See Form 8945 for instructions on completing and submitting the form and the required documents.

Foreign persons. If you are a foreign person who does not have a U.S. issued SSN, you must provide additional identity proofing documents as part of the PTIN application process. A foreign person is an individual who does not have and is not eligible to obtain an U.S. issued SSN and is neither a citizen of the United States nor a resident alien of the United States as defined in section 7701(b)(1)(A). You can apply online or complete Form 8946, PTIN Supplemental Application For Foreign Persons Without a Social Security Number. On Form 8946, you will verify information about your foreign status and identity. See Form 8946 for instructions on completing and submitting the form and the required documents.

You must enter your U.S. issued SSN if you have been assigned one since obtaining your PTIN. If you still do not have an SSN, check the N/A box.

Line 4. Enter your complete personal mailing address and phone number.

If the U.S. Postal Service will not deliver mail to your physical location, enter the U.S. Postal Service post office box number for your mailing address. Contact your local U.S. Post Office for more information. DO NOT use a post office box owned by a private firm or company. ***Most PTIN correspondence will be sent to your email address****. However, any paper PTIN correspondence will be sent to the personal mailing address listed on line 4.*

Line 5a. Enter business information (including employer information) name, address and phone number.

Note. The business address listed on line 5a will be reflected in the online Directory of Federal Tax Return Preparers with Credentials and Select Qualifications if you meet the qualifications for inclusion. If you have more than one business location, enter your primary business location address.

Line 5b. If you are self-employed or an owner, partner, or officer of a tax return preparation business, enter your applicable identification numbers. Make sure to enter any letters that are part of your Centralized Authorization File (CAF) number. If you have multiple Employer Identification Numbers (EINs) or Electronic Filer Identification Numbers (EFINs), enter the number that is used most frequently on returns you prepare.

Line 6. Enter your email address.

Note: If you have linked your PTIN account to ID.Me, email address changes must be made through your ID.me account.

Line 7. You must check Yes or No. You are required to fully disclose any information concerning prior felony convictions **including the conviction date(s)**. A felony conviction may not necessarily disqualify you from having a PTIN. However, generally, an individual who is currently incarcerated for any felony conviction will not be permitted to obtain or renew a PTIN.

If this line is left blank your form will not be processed.

Use the space in line 7 to provide details of your prior felony conviction(s). All facts and circumstances will be considered. You will be contacted if additional information is needed.

Providing false or misleading information on this form is a criminal offense that may result in prosecution and criminal penalties.

Line 8. If you have a U.S. issued SSN and are requesting a PTIN but have never filed a U.S. federal tax return, see below for additional requirements.

Never filed a U.S. federal tax return. If you have an SSN and are applying for a PTIN and any of the statements below apply to your current U.S. situation, then you must submit two identity verification documents.

You must submit a notarized copy of your U.S. issued social security card with a notarized copy of one other government-issued ID that contains a current photo.

All documents must be current (not expired), and must verify your name.

1. You have never filed a U.S. federal tax return.
2. You have not filed a U.S. federal tax return in the past 4 years.
3. You do not have a U.S. federal tax filing requirement (such as certain individuals from Puerto Rico).

Examples of acceptable supporting documents.

- Passport/Passport Card.
- Driver's License.
  - U.S. State ID Card.
- Military ID Card.
- National ID Card.

To avoid any loss of your original documents, it is suggested you do not submit the original documents.

Note. If submitting Form 8945 or Form 8946 with the Form W-12, refer to those form instructions for required documentation and information regarding notarization.

A **notarized copy** is one that has been notarized by a U.S. notary public, U.S. government military officer (JAG Officer), U.S. State Department, U.S. Consul/Embassy Employee, or by a notary legally authorized within his or her local jurisdiction to certify that each document is a true copy of the original. To do this, the notary must see the valid, unaltered, original documents and the copies must bear the mark (stamp, signature, etc.) of the notary. Notarized documents may or may not have a signature but will have a stamp and usually a raised seal.

Where to send the completed PTIN application. Send the completed Form W-12 with the required documentation and payment to the mailing address listed under How To File, earlier. If your application is not complete and you do not provide the required information upon request, the IRS will be unable to process your application.

Line 9. If you filed your most recent individual federal tax return more than 4 years ago, see the line 8 instructions above for information on how to submit Form W-12 and the supporting identification documents that must accompany your submission.

Line 10. You **must** check Yes or No. Taxpayers are required to be in full compliance with federal tax laws, including filing all returns and paying all taxes, or making payment arrangements acceptable to the IRS. The filing of a tax return and the payment of the tax liability associated with that return are two separate and distinct requirements under the Internal Revenue Code, which must be satisfied within the periods specified for each taxable period in which you have a legal obligation to file.

If this line is left blank your form will not be processed.

Use this space in line 10 to provide the details of any noncompliance, including the steps you have taken to resolve the issue. Providing false or misleading information on this form is a criminal offense that may result in prosecution and criminal penalties. In addition, providing false or misleading information is a separate ground to deny your application for a PTIN or terminate it after it has been assigned. All the facts and circumstances as related in your explanation will be considered. You will be contacted if additional information is needed.

If you have never filed a U.S. federal tax return because you were not required to do so, check the "Yes" box.

Line 11. Check the box to acknowledge awareness that paid tax return preparers are required by law to create and maintain a written information security plan to protect taxpayer information.

Additional Resources:

- Federal Trade Commission 16 CFR Part 314 Standards for Safeguarding Customer Information
- Pub. 5708, Creating a Written Information Security Plan for Your Tax & Accounting Practice
- Pub. 5709, How to Create a Written Information Security Plan for Data Safety
- Pub. 4557, Safeguarding Taxpayer Data
- Pub. 5417, Basic Security Plan Considerations for Tax Professionals
- IRS.gov/IdentityTheft
- IRS.gov, keyword: Protect Your Clients; Protect Yourself

Line 12. Check the appropriate boxes to indicate your professional credentials. Check all boxes that apply. **Do not** check any professional credentials that are currently expired or retired. Retired or expired credentials are those that are not valid or active at the time of the application. Include the licensing number, jurisdiction, and expiration date. If the expiration date is left blank or incomplete, that specific credential will not be added during the processing of your application. Select only from the professional credentials listed below. There is no write-in option. If you do not have any professional credentials, check the “None” box.

Recognized professional credentials include the following.

Attorney. An attorney is any individual who is licensed to practice law by the bar of the highest court of any state, territory, or possession of the United States, including a commonwealth, or the District of Columbia.

Certified Public Accountant (CPA). A CPA is any individual who is duly qualified to practice as a CPA in any state, territory, or possession of the United States, including a commonwealth, or the District of Columbia.

Enrolled Agent (EA). An EA is any individual enrolled as an agent who is not currently under suspension or disbarment from practice before the IRS. EAs are licensed by the IRS.

If you would like the address in your EA account to be updated, include it in the space for Line 12.

Note: Your EA address is publicly available on the IRS website in accordance with the Freedom of Information Act.

Enrolled Actuary. An enrolled actuary is any individual who is enrolled as an actuary by the Joint Board for the Enrollment of Actuaries.

Enrolled Retirement Plan Agent (ERPA). An ERPA is any individual enrolled as a retirement plan agent who is not currently under suspension or disbarment from practice before the IRS.

State Regulated Tax Return Preparer. A state regulated tax return preparer is any individual who remains current with certain state-based tax return preparer programs. Tax return preparers who are registered with the following will fall into this category.

- Oregon Board of Tax Practitioners.
- California Tax Education Council.
- Maryland State Board of Individual Tax Preparers.

Note. The above list of participating state programs is subject to change. For the most up-to-date information on participating states, visit **IRS.gov/PTIN**.

Certifying Acceptance Agent (CAA). A CAA is an individual or entity (college, financial institution, accounting firm, etc.) that has entered into a formal agreement with the IRS that permits them to assist alien individuals and other foreign individuals with obtaining Individual Taxpayer Identification Numbers. A CAA cannot verify documents in order for individuals to obtain a PTIN. CAAs should enter either their EFIN or the eight-digit office code assigned to them via the CAA application process.

Note. Once you complete the requirements to participate in the Annual Filing Season Program, the IRS will add this to your PTIN account. See more information about the program listed under Reminders, earlier.

Signature. The completed Form W-12 must be signed and dated by the applicant. Please use black or blue ink.

Line 13. Payment of the application registration/renewal fee(s) must accompany this form or it will be rejected.

PTIN Registration/Renewal Fees are nonrefundable and non-transferable.

- If you are applying for a PTIN in order to prepare federal tax returns for calendar years **2026 - 2027**, the registration/renewal fee is **$18.75** for each year.
- If you are registering or renewing a PTIN for **2021 - 2025**, the PTIN fee is **$19.75** for each year.
- If you are registering or renewing a PTIN for **2020** or any other prior year, there is **no registration/renewal fee**.
- You must include a separate check or money order for each calendar year. Indicate the calendar year you intend the PTIN payment for on each check or money order.
- Make your check or money order payable to IRS Tax Pro PTIN Fee for the correct fee amount required based on the calendar year(s) you are registering or renewing your PTIN. Do not paper clip, staple, or otherwise attach the payment to Form W-12.
- If your payment(s) is returned your PTIN will be placed in Suspended status. You are responsible for submitting the proper payment(s) to ensure your PTIN remains valid.

Remember to sign and date your check, and ensure the correct dollar amount is spelled out and matches the numerical amount of the check.

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. This information will be used to issue a Preparer Tax Identification Number (PTIN). Our authority to collect this information is found in section 3710 of the Internal Revenue Service Restructuring and Reform Act of 1998 and Internal Revenue Code section 6109. Under section 6109, tax return preparers are required to provide their identification numbers on what they prepare. Applying for a PTIN is mandatory if you prepare U.S. tax returns for compensation. Providing incomplete information may delay or prevent processing of this application; providing false or fraudulent information may subject you to penalties.

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, the information you provide on this form is confidential pursuant to the Privacy Act of 1974, and tax returns and return information are confidential pursuant to Code section 6103. However, we are authorized to disclose this information to contractors to perform the contract, to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in their return preparer oversight activities and administration of 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, to federal law enforcement and intelligence agencies to combat terrorism, or to the general public to assist them in identifying those individuals authorized by the IRS to prepare tax returns or claims for refund.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for those who file this form is shown below.

Recordkeeping	1 hr., 41min.
Learning about the law or the form	36 min.
Preparing and sending the form	21 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from IRS.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. **Do not** send Form W-12 to this address. Instead, see How To File, earlier.