

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

1 Name and PTIN (Print in ink or Type)	First name _____	Middle name _____	Last name _____
	<input type="checkbox"/> Initial application <input type="checkbox"/> Renewal application (Enter PTIN: P _____)		
2 Permanent Mailing Address and Phone Number	Street address. Use a P.O. box number only if the post office does not deliver mail to your street address.		
	City or town, state/province, and, if outside U.S., country. Include ZIP or postal code where appropriate. Do not abbreviate name of country.		
		Phone Number () - _____	
3 SSN and Date of Birth	SSN - -	Date of birth (month, day, year) / /	
4 Email Address	Enter the email address that should be used to contact you.		
5 Past Felony Convictions	Have you been convicted of a felony in the past 10 years? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	If "Yes," provide an explanation.		
6 Federal Tax Compliance	Are you current on both your individual and business federal taxes, including any corporate and employment tax obligations? <input type="checkbox"/> Yes <input type="checkbox"/> No		
	If you have never filed a U.S. individual income tax return because you are not required to do so, check the "Yes" box.		
	If "No," provide an explanation.		
7 Professional Credentials	Check all that apply and enter appropriate number(s):		
	<input type="checkbox"/> Attorney - Licensed in which state(s): _____ Number(s): _____ Expiration Date(s): _____		
	<input type="checkbox"/> Certified Public Accountant - Licensed in which state(s): _____ Number(s): _____ Expiration Date(s): _____		
	<input type="checkbox"/> Enrolled Agent _____ Number(s): _____ Expiration Date(s): _____		
	<input type="checkbox"/> Enrolled Actuary _____ Number(s): _____ Expiration Date(s): _____		
	<input type="checkbox"/> Enrolled Retirement Plan Agent _____ Number(s): _____ Expiration Date(s): _____		
	<input type="checkbox"/> Certified Acceptance Agent _____		
	<input type="checkbox"/> State Regulated Tax Preparer-State(s): _____ Number(s): _____ Expiration Date(s): _____		
	<input type="checkbox"/> None		

8 Business Identification Numbers	Are you self-employed or an owner, partner, or officer of a tax preparation business? <input type="checkbox"/> Yes <input type="checkbox"/> No If you check "Yes," complete this line. If you check "No," go to line 9.		
	Your CAF Number	EIN -	EFIN

9 Business Name and Physical Address	Business name and street address. Do not enter a P.O. box.		
	Business city or town, state/province, and, if outside U.S., country. Include ZIP or postal code where appropriate. Do not abbreviate name of country.		

10 Business Phone Number	Business phone number (domestic)	Business phone number (international)
	() - Ext.	+

11 Business Website Address	Enter the business website address.
------------------------------------	-------------------------------------

12 Form 1040 Preparation	Do you prepare Form 1040 series tax returns (or accompanying schedules) for compensation? (If you ONLY prepare Form 1040-PR or Form 1040-SS for residents of Puerto Rico, check "No.") <input type="checkbox"/> Yes <input type="checkbox"/> No
---------------------------------	---

13 Supervised Preparer Determination	Are you employed by an attorney or CPA firm, or other recognized firm at least 80 percent owned by attorneys, CPAs, or Enrolled Agents? <input type="checkbox"/> Yes <input type="checkbox"/> No
	Are you supervised by an attorney, CPA, Enrolled Agent, Enrolled Retirement Plan Agent, or Enrolled Actuary? Note. If YOU are an attorney, CPA, EA, or other enrolled professional, check "No." <input type="checkbox"/> Yes <input type="checkbox"/> No
	Does an attorney, CPA, Enrolled Agent, Enrolled Retirement Plan Agent, or Enrolled Actuary sign all of the tax returns that you prepare? <input type="checkbox"/> Yes <input type="checkbox"/> No

If you checked "Yes" to all of these questions, you are a supervised preparer and must enter your supervisor's PTIN: P

If this is your initial application for a PTIN, continue to line 14. If you are renewing your PTIN, go to line 16.

14 Address of Your Last Individual Income Tax Return Filed	Enter the address that you used on the last individual income tax return you filed.
	If you have never filed a federal income tax return, check here <input type="checkbox"/> . See line 14 instructions for documents that must be submitted with this form. Skip line 15, and continue to line 16.

15 Filing Status and Tax Year on Last Individual Income Tax Return Filed	<input type="checkbox"/> Single <input type="checkbox"/> Head of Household
	<input type="checkbox"/> Married filing jointly <input type="checkbox"/> Qualifying widow(er) with dependent child
	<input type="checkbox"/> Married filing separately Tax Year _____

If your last return was filed more than 4 years ago, see instructions.

16 Fee	If you are applying for a PTIN , your fee is \$64.25. If you are renewing your PTIN , your fee is \$63.00. The fee is nonrefundable. Full payment must be included with your request/renewal or it will be rejected. Make your check or money order payable to IRS Tax Pro PTIN Fee. Do not use paper clips or staples. PTIN application ▶ \$64.25 PTIN renewal ▶ \$63.00
	If you are filing Form W-12 to apply for a PTIN, and you anticipate that you will not receive your PTIN until after October 15th, check the box to indicate whether you want your PTIN to be valid for the current calendar year or the next calendar year. <input type="checkbox"/> Current calendar year <input type="checkbox"/> Next calendar year

Sign Here	Under penalties of perjury, I declare that I have examined this application and to the best of my knowledge and belief, it is true, correct, and complete. I understand any false or misleading information may result in criminal penalties and/or the denial or termination of a PTIN.	
	Your signature	Date (MM,DD,YYYY) / /

General Instructions

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

More Information. For more information about the latest developments on Form W-12 and its instructions, go to www.irs.gov/w12.

What's New

Form W-12 can be used to either apply for or renew your PTIN. If you are applying for a PTIN, complete all the lines on the form. If you are renewing your PTIN, complete all lines except 14 and 15.

Regardless of whether you are applying for or renewing your PTIN, you must pay the appropriate fee. The fee for applying for a PTIN is \$64.25. The fee for renewing a PTIN is \$63.00. The payment may be cashed before the application is processed.

Line 12 asks if you prepare forms or accompanying schedules in the 1040 series of returns for compensation. Certain preparers that prepare these products (other than those who only prepare Forms 1040-PR or Forms 1040-SS for residents of Puerto Rico) will be required to pass a competency test. See Section 1.02 of Notice 2011-6 for more information.

All preparers must answer the questions on line 13. Supervised tax return preparers who meet the requirements of Section 1.02 of Notice 2011-6 must enter their supervisor's PTIN on line 13. See *Line 13*, later, for more information.

If you are applying for a PTIN, and you anticipate that you will not receive your PTIN until after October 15th, you must indicate whether you want the PTIN to be valid for the current calendar year or the following calendar year. See the instructions for line 16 for more information.

Purpose of Form

Use this form to apply for or renew a PTIN. You need to have a PTIN if you are a paid tax return preparer. If you use a PTIN, you will meet the requirement under section 6109(a)(4) to furnish your identifying number on returns you prepare. The PTIN cannot be used in place of the employer identification number (EIN) of the tax preparation firm.



You must have a PTIN to be eligible to prepare a tax return for compensation.

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 U.S., call 877-613-PTIN (7846). For TTY/TDD assistance, call 877-613-3686. If calling internationally, call +1 915-342-5655 (not a toll-free number). Telephone help is generally available Monday through Friday from 8:00 am to 5:00 pm Central time.

Who Must File

Anyone who is a paid tax return preparer must apply for and receive a PTIN. The PTIN must be renewed annually. 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.

After completing this application, you may be required to pass a competency test and/or background check. You will receive a welcome letter outlining your future requirements after your Form W-12 is processed.

Methods of Filing

Online. Go to the webpage www.irs.gov/ptin for information. Follow the instructions to submit Form W-12 and pay the fee.

By mail. Complete Form W-12. Send the form along with a check or money order for the fee to:

IRS Tax Pro PTIN Processing Center
104 Brookeridge Drive #5000
Waterloo, IA 50702

Allow 4-6 weeks to receive information about your PTIN.

Specific Instructions

Line 1. Enter your legal name. This entry should reflect your name as it appears on your 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.

Line 2. Enter your complete permanent mailing address and phone number.

Note. 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.

Line 3. Enter your social security number (SSN) and date of birth. Applicants must be at least 18 years of age to apply.

Applying Paid Preparers Without SSNs

If you do not have an SSN because you are either a foreign person or a U.S. citizen who is a conscientious religious objector, you will need to complete and submit an additional form along with Form W-12. Also, because of the documentation that must accompany the submission, you must send the additional form and documentation by mail. See the instructions below that pertain to your circumstance.

U.S. citizen who is a conscientious religious objector. If you are a U.S. citizen who does not have an 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 an SSN, you must complete an additional form as part of the PTIN application process. A foreign person is an individual who does not have and is not eligible to obtain a social security number **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). The form you must complete is 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.

Renewing Paid Preparers Without SSNs

Enter your date of birth only. You do not need to resubmit Form 8945 or Form 8946.

Line 4. Enter the email address we should use if we need to contact you about matters regarding this form.

Line 5. You are required to fully disclose any information concerning prior felony convictions. Be advised that a felony conviction may not necessarily disqualify you from having a PTIN. Note, however, that crimes related to federal tax matters and also those involving dishonesty or a breach of trust will be considered grounds for denial or termination of a PTIN.

Use the space in line 5 to provide details of your prior felony conviction(s), and why you believe it should not affect your fitness to practice before the IRS. 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.

Line 6. All preparers 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.

Use the space in line 6 to provide the details of any noncompliance, including the steps you have taken to resolve the issue, and why you believe it should not affect your fitness to practice before the IRS. 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.

Line 7. Check the appropriate boxes to indicate your professional credentials. Check all that apply. Please include the licensing number, jurisdiction, and expiration date, as applicable. If you do not have any professional credentials, check the "None" box.

Attorney. An attorney is any person who is a member in good standing of 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. A certified public accountant is any person who is duly qualified to practice as a certified public accountant in any state, territory, or possession of the United States, including a Commonwealth, or the District of Columbia.

Enrolled agent. An enrolled agent is any individual enrolled as an agent who is not currently under suspension or disbarment from practice before the IRS.

Enrolled actuary. An enrolled actuary is any individual who is enrolled as an actuary by the Joint Board for the Enrollment of Actuaries pursuant to 29 U.S.C. 1242 who is not currently under suspension or disbarment from practice before the IRS. Also, the enrolled actuary must file with the IRS a written declaration stating that he or she is currently qualified as an enrolled actuary and is authorized to represent the party or parties on whose behalf he or she acts.

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

Line 8. If you are self-employed or an owner, partner, or officer of a tax preparation business, please enter your applicable identification numbers. Make sure to enter any alphabetic letters that are part of your CAF number. If you have multiple EINs or EFINs, enter the number that is used most frequently on returns you prepare.

Note. Your name, business address, email, business phone number, and website may be made available to the general public as allowed by the Freedom of Information Act.

Line 9. Enter the information for the main business at which you are employed.

Line 10. Enter the business phone number where you may be contacted.

Line 11. Enter the website address for the main business at which you are employed.

Line 13. Active attorneys, CPAs, and Enrolled Agents are exempt from testing and continuing education requirements. In addition, some other preparers are exempt if they qualify as "supervised preparers" as set forth in Notice 2011-6. If you check "Yes" to all of the questions, you are a supervised preparer and must enter the PTIN of your supervisor.

Line 14. If you have a social security number and are requesting a PTIN, but have never filed a federal income tax return, have not filed a federal income tax return in the past 4 years, or do not usually have a federal income tax filing requirement (such as certain individuals from Puerto Rico), you must complete and submit your application on a paper Form W-12. You must submit a copy of your Social Security Card along with one other document that contains a photo ID. The list of acceptable supporting documents appears below. All documents must be current and must verify your name. If you submit copies of documents that display information on both sides, copies of both the front and back of the document must be attached to the Form W-12. Send the completed Form W-12 application, a copy of your SS Card, and the other supporting documentation to the address in *By mail*, earlier. Your application will be rejected if no photo ID is submitted with Form W-12.

Document requirements. You **must** submit a social security card along with one of the documents below.

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

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



Submitting copies of the document along with Form W-12. You can submit copies of the original document if you do either of the following.

- Have the copies certified by the issuing agency or official custodian of the original record. All certifications must stay attached to the copies of the documents when they are sent to the IRS.
- Have the copies notarized by a U.S. notary public or a foreign 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 verify that the copies conform to the original. Preparers must send the copy that bears the mark (stamp, signature, etc.) of the notary. **Photocopies or faxes of notarized documents are not acceptable.**

Line 15. If you filed your most recent individual income tax return more than 4 years ago, see *Line 14*, above, for information on how to submit Form W-12 and the identification documents that must accompany your submission.

Line 16. Payment of the appropriate fee must accompany this form or it will be rejected. The fee for applying for a PTIN is \$64.25. The fee for renewing a PTIN is \$63.00. If paying by check or money order, make it out to "IRS Tax Pro PTIN Fee." Do not paper clip, staple, or otherwise attach the payment to Form W-12.

PTIN will be obtained after October 15th. If you are applying for (as opposed to renewing) a PTIN between October 16th and December 31st, you have an option as to when the PTIN will be valid. Check the appropriate box to state whether you want the PTIN to be valid for the current calendar year or the next calendar year. If you select the current year, your PTIN is valid until December 31st of the current year. If you select the next year, your PTIN will not be valid until January 1st of that year.

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, return preparers are required to provide their identification number 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	6 hr., 56 min.
Learning about the law or the form	35 min.
Preparing and sending the form	44 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 write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *By mail*, earlier.