Form **W-12**
(Rev. October 2024)
Department of the Treasury
Internal Revenue Service

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

Go to *www.irs.gov/FormW12* for instructions and the latest information.

OMB No. 1545-2190

1 Name and PTIN (Print in ink or Type)

First name | Middle name | Last name

☐ Initial application ☐ Renewal application (Enter PTIN: P)

2 Year of Application/ Renewal

If you checked the "Initial application" box and are submitting this form between October 1 and December 31, indicate below whether you want your PTIN to be valid for the current calendar year or the next calendar year.

☐ Current calendar year ☐ Next calendar year

Prior year(s) (YYYY): If you are applying for a prior year(s), write **each** year(s) below. Use the following format. (YYYY) See line 2 instructions for additional guidance.

☐ Prior year(s)

3 SSN and Date of Birth You must provide your SSN or check the N/A box

Provide your U.S. issued **Social Security Number (SSN)**. If you have an SSN, you are required to provide it.

Failure to provide your SSN or check the N/A box will result in your PTIN application being rejected.

SSN

If you do not have an SSN, then check the N/A box.

☐ N/A

Provide your **Date of Birth.** Make sure to use the standard U.S. format (**Month/Day/Year**) (Example: "April 01, 1956" = 04/01/1956)

4 Personal 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 or province, country, and ZIP or foreign postal code. Do not abbreviate name of country.

Phone Number

5a Business Mailing Address and Phone Number

Business address ☐ Check here if your business address is the same as your personal mailing address. If different, enter it below.

City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country.

Domestic business phone number EXT.

International business phone number +

b Business Identification

Are you self-employed or an owner, partner, or officer of a tax return preparation business? ☐ **Yes** ☐ **No**

If "Yes," then complete this line. If "No," go to line 6.

Enter the business name.

Your CAF Number | EIN | EFIN

Website address (optional)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

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PID:	
CS:	
Date & Int:	
LTR:	

6 Email Address

Enter the email address that should be used to contact you. Provide an email address you have access to at ALL times.

7 Past Felony Convictions

If "Yes," you must provide an explanation.

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

Have you been convicted of a felony in the past 10 years? **You must check a box** ☐ **Yes** ☐ **No**

If "Yes," list the date and the type of felony conviction(s).

8 Address of Your Last U.S. Individual Income Tax Return Filed

Enter the address used on your last individual **U.S. federal tax return** you filed.

☐ Check here if you have **never filed** a U.S. federal tax return or do not have a U.S. federal tax filing requirement. If this is an initial application, See line 8 instructions for documents that must be submitted with this form.

9 Filing Status and Tax Year on Last U.S. Individual Income Tax Return Filed

☐ Single ☐ Head of Household

☐ Married filing jointly ☐ Qualifying widow(er) with dependent child

☐ Married filing separately Tax Year (YYYY) _____

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

10 Federal Tax Compliance

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

Are you current on both your individual and business federal taxes, including any corporate and employment tax obligations? **Note:** If you have never filed a U.S. individual tax return because you are not required to do so, check the "Yes" box. **You must check a box** ☐ **Yes** ☐ **No**

If "No," provide an explanation.

11 Data Security Responsibilities

I am aware that paid tax return preparers are required by law to create and maintain a written information security plan that provides data and system security protections for all taxpayer information. ☐

See IRS Publication 5708 and 4557 for more information about your responsibilities.

12 Professional Credentials

Check all that apply. **Note: DO NOT check any professional credentials that are currently expired or retired.** Enter state abbreviation and appropriate number(s). **If the expiration date is left blank or incomplete, that professional credential will NOT be added when the application is processed.**

- ☐ Attorney—Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____
- ☐ Certified Public Accountant (CPA)—Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____
- ☐ Enrolled Agent (EA) Number(s): _____ Expiration Date(s): _____
- ☐ Enrolled Actuary Number(s): _____ Expiration Date(s): _____
- ☐ Enrolled Retirement Plan Agent (ERPA) Number(s): _____ Expiration Date(s): _____
- ☐ State Regulated Tax Return Preparer—Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____
- ☐ Certifying Acceptance Agent (CAA) Number: _____
- ☐ None

13 Fees

The fee is an application processing fee and is **nonrefundable**.

The fee to obtain or renew a PTIN is $19.75 for 2025. Full payment must be included with your application, or it will be rejected. You must submit a separate check or money order for each calendar year. Indicate the calendar year you intend the payment for on each check or money order.

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.

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. See the PTIN payment fee schedule below.

2025 PTIN fee: $19.75
2024 - 2021 PTIN fee: $19.75

No fee is due for years 2020 or prior.

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.

CAUTION: If you're a foreign preparer that resides outside of the U.S. and you obtain a PTIN without a U. S. issued (SSN), you are not authorized to prepare federal tax returns in the U.S. for compensation.

Your signature (Please use blue or black ink) Date (MM/DD/YYYY)

/ /

How To File

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

By mail. Complete Form W-12. Send the form to:

IRS Tax Professional PTIN Processing Center
PO Box 380638
San Antonio, TX 78268

Note: Allow 6 weeks for processing of PTIN applications. For additional information, refer to the separate Instructions for Form W-12. If your application is incomplete and you do not supply the required information upon request, the IRS will be unable to process your application.

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