

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

OMB No. 1545-2190

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

1 Name and PTIN (Print in ink or Type)	First name	Middle name	Last name
	☐ Initial application ☐ Renewal application (Enter PTIN: P)		
Current IRS employee	Are you a current IRS employee? ☐ Yes ☐ No Are you a current TIGTA employee? ☐ Yes ☐ No IRS and TIGTA employees are prohibited from preparing or assisting in the preparation of tax returns for compensation.		
2 Year of Application/ Renewal Note: PTINs are issued by calendar year not tax year.	If you are submitting this form between October 1 and December 31, indicate below whether you want your PTIN to be valid for the remainder of this calendar year or for the next calendar year.		
	☐ Current calendar year ☐ Next calendar year		
3a 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))
	b ITIN/IRSN Have you received an Individual Taxpayer Identification Number (ITIN) or an Internal Revenue Service Number (IRSN)? ☐ Yes ☐ No No/Don't know. Skip line 3c. Yes. Complete line 3c. If more than one, list on a sheet and attach to this form (see instructions).		
c ITIN and/or IRSN and name under which it was issued	ITIN	IRSN	
	First name	Middle name	Last name
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 Name, Mailing Address and Phone Number Everyone must complete 5a, enter the information of the business you work for or the business you own.	Business address ☐ Enter the business name		
	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.		
	Domestic business phone number EXT.		International business phone number +

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

Cat. No. 55469F

Form **W-12** (Rev. 10-2026)

For Internal Use Only	
PID:	
CS:	
Date & Int:	
LTR:	

b Business Identification EFIN If you have one you MUST enter it here.	Are you self-employed or an owner, partner, or officer of a tax return preparation business? ☐ Yes If "Yes," then complete this line. If "No," go to line 6. ☐ No EFIN EIN Your CAF Number Business website address. If you have one you MUST enter it here.		
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. Note: If you have linked your PTIN account to ID.Me, email address changes must be made through your ID.me account.		
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 Provide your felony conviction date. Use the standard U.S. format (Month/Day/Year) ☐ No (Example: "April 01, 1956" = (04/01/1956)) If "Yes," list the date and the type of felony conviction(s).		
8 Address of Your Last U.S. Federal Tax Return Filed	Enter the address used on your last 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. Federal Tax Return Filed	☐ Single ☐ Married filing jointly ☐ Married filing separately ☐ Head of Household ☐ Qualifying widow(er) with dependent child 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. federal 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. You must check a box ☐ Yes ☐ No See IRS Publication 5708 and 4557 for more information about your responsibilities.		

12 Professional Credentials

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

If you are an Enrolled Agent (EA) and would like the address in your EA account to be updated enter it here.

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

EA address change here

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.

13 Fees

The fee is an application processing fee. **It is nonrefundable and non-transferable.**

The fee to obtain or renew a PTIN is \$18.75 for 2027. Full payment must be included with your application, or it will be rejected.

You must include 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**. Do not paper clip, staple, or otherwise attach the payment to Form W-12. See the PTIN fee information below.

2027 & 2026 PTIN fee: \$18.75 for each year.

2025 - 2021 PTIN fee: \$19.75 for each year.

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)

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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.