

# Instructions for Form W-12

(Rev. September 2012)



Department of the Treasury  
Internal Revenue Service

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

### 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 [www.irs.gov/w12](http://www.irs.gov/w12).

### What's New

**Use and Availability of Information on This Form.** We listed the information that is required to be made publicly available, under the Freedom of Information Act.

**Continuing Education (CE) Completion.** Beginning in 2012, some paid preparers are required to obtain 15 hours of continuing education credit each calendar year from an approved CE provider to maintain a PTIN.

### Reminders

**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 to 5:00 pm Central time.

### Photographs of Missing Children

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

## 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
- Email Address
- Professional Credentials

### Who Must File

Anyone who is a paid tax return preparer must apply for and receive a PTIN. Enrolled agents also must obtain 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.

### How to File

**Online.** Go to the webpage [www.irs.gov/ptin](http://www.irs.gov/ptin) for information. Follow the instructions to submit Form W-12 and pay the fee. If you submit your application online, your PTIN generally will be provided to you immediately after you complete the application and pay the required 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

If you submit your application using a paper Form W-12, it may take 4 to 6 weeks for the IRS to process your application and for you to receive 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 personal 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. 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 2.

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

**Applying without a SSN.** 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.

**Note.** Line 2 of Form 8946 must contain a non-U.S. physical address. This address cannot be a P.O. Box. If a P.O. Box is listed on line 2 of the Form 8946, your application will be rejected and returned to you.

**Renewing without a SSN.** You do not need to resubmit Form 8945 or Form 8946. However, you are required to enter your date of birth on line 3 of Form W-12.

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

We will also send PTIN related emails with general information, reminders, and requirements. Any valid email address that you check regularly for PTIN communications is acceptable.

**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. However, 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. Generally, a person who is currently incarcerated for any felony conviction will not be permitted to obtain or renew 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. 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 (CPA).** A CPA is any person 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.

**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 (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.

**Note.** A registered tax return preparer (RTRP) is a professional designation for individuals who have passed the IRS RTRP competency test and a tax compliance check and are active and in good standing with the IRS Return Preparer Office. The IRS automatically adds this credential to individuals who possess it, which is why it is not listed under professional credentials.



*Skip lines 8, 9, and 10 if you are an attorney, CPA, or EA.*

**Line 8.** Certain preparers who prepare forms for compensation or accompanying schedules in the 1040 series of returns (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.

**Definition of a supervised preparer.** A supervised preparer is a non-signing preparer who is employed by a law firm, CPA firm, or other recognized firm (a firm that is at least 80 percent owned by attorneys, CPAs, EAs, enrolled actuaries, or enrolled retirement plan agents). The returns they prepare are signed by a supervising attorney, CPA, EA, enrolled actuary, or enrolled retirement plan agent at the firm.

A supervised preparer does need a PTIN, but they are exempt from testing and continuing education requirements. The supervised preparer must provide their supervisor's PTIN on their PTIN application or renewal.

**Line 9. If you are not an attorney, CPA, or EA you must answer the questions on this line.** If you check "Yes" to all of the questions, you are a supervised preparer and must enter the PTIN of your supervisor. For a detailed explanation of a supervised preparer see *Definition of a supervised preparer*, above.



*Answer line 10 if either of the following apply: a) you are required to pass the Registered Tax Return Preparer test by December 31, 2013, or b) you are a Registered Tax Return Preparer.*

**Line 10. For renewal applicants only.** Beginning in 2012, you are required to obtain 15 hours of continuing education credits each calendar year from an approved continuing education provider in order to maintain your PTIN. This includes 2 hours of ethics, 3 hours of federal tax law updates, and 10 hours of other federal tax law.

If you obtained your PTIN after January 31, 2012, your CE requirement is prorated.

**Note.** For information about the continuing education requirements or to view a listing of approved continuing education providers, please visit us online at [www.irs.gov/taxpros/ce](http://www.irs.gov/taxpros/ce).

**Line 11.** 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.

**Line 12.** Enter the address for the main business at which you are employed.

**Line 13.** Entering the business phone number is optional.

**Line 14.** Entering the business name and website address is optional.

**Line 15.** 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 an original, certified, or notarized 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 a current original, certified, or notarized copy, 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 social security card, and the other supporting documentation to the mailing address listed under *How to File*, 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



*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 original documents, certified copies, or notarized copies. A certified document is one that the original issuing agency provides and certifies as an exact copy of the original document and contains an official seal from the Agency. All certifications must stay attached to the copies of the documents when they are sent to the IRS.



*If submitting Form 8945 or Form 8946 with the Form W-12 refer to those form instructions for required documentation.*

A notarized document is one that has been 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 16.** If you filed your most recent individual income tax return more than 4 years ago, see line 15, above, for information on how to submit Form W-12 and the identification documents that must accompany your submission.

**Line 17.** 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 payable 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.

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## Privacy Act and Paperwork Reduction Act Notice.

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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.

<b>Recordkeeping</b>	6 hr., 56 min.
<b>Learning about the law or the form</b> .....	35 min.
<b>Preparing and sending the form</b> .....	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.

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