

Instructions for Form W-12

IRS Paid Preparer Tax Identification Number (PTIN)

~~Registration~~ ← Application

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

General Instructions

What's New

Form W-12 is replacing Form W-7P, Application for Preparer Tax Identification Number. Regulations were recently issued to state, among other things, who is required to apply for a preparer tax identification number (PTIN) and the fee associated with applying for a PTIN.

Regardless of whether or not you have previously received a PTIN, you must file Form W-12 to apply for a PTIN and pay the \$50+ fee associated with the application for a PTIN. See *Who Must Apply*, later, for details.

After December 31, 2010, you must use the assigned PTIN on returns you are paid to prepare. You will no longer be permitted to enter your social security number (SSN) in lieu of your PTIN on returns that you are paid to prepare. Do not write "PTIN applied for" in the *Paid Preparer's Use Only* section of a tax return that you are paid to prepare.

Purpose of Form

Use this form to apply for a PTIN. You need to apply for and receive 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) of furnishing 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.

Tip. After December 31, 2010, 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 need to check on the status of your application, 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 319-464-3272 (not a toll-free number).

Who Must Apply

Anyone who is a paid tax return preparer must apply for and receive a PTIN. For the purposes of getting 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 of refund of tax. See Regs. 1.6109-2(g) for more information on who is considered a tax return preparer in regard to getting a PTIN.

Regardless of whether or not you have previously received a PTIN, you must file Form W-12 to register for a PTIN and pay the fee associated with the registration for a PTIN. See *Line 14*, later, for more information on the fee.

Methods of Applying

Applying online. Go to the webpage TBD. Follow the instructions to submit Form W-12 and the payment of the fee.

Applying 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 your PTIN.

Specific Instructions

Line 1. Enter your legal name on line 1. 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.

Line 2. Enter your complete mailing address on line 2.

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.

Paid preparers without SSNs. If you do not have a social security number 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, the fee, and the required documents.

Foreign persons. If you are a non-U.S. resident who does not have an SSN, you must complete an additional form as part of the PTIN application process. The form you must complete is Form 8946, PTIN Supplemental Application For Non-U.S. Residents Without a Social Security Number. On Form 8946, you will verify information about your foreign status and identity. See Form 8946 for instructions completing and submitting the form, the fee, and the required documents.

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

Line 5. Enter the address that you used on the last individual income tax return you filed.

Line 6. Check the appropriate box to indicate whether or not you are current on your individual and federal business taxes. If you check "No", provide an explanation as to why you are not current.

Line 7. Check the appropriate box to indicate whether or not you have been convicted of a felony or felonies in the last 10 years. If you check, "Yes" provide an explanation (including the jurisdiction(s) in which you were convicted).

Line 8. Enter the name under which you are doing business, your employer identification number (EIN) (if your business has one), and the Electronic Filing Identification Number (EFIN).

Line 13. Check the appropriate boxes to indicate your profession certifications. If you check "Attorney", "Certified Public Accountant", "Enrolled Agent" and/or "State Regulated Tax Preparer", provide the additional information requested on the form. Include all the states in which you are professionally certified. If you do not have any professional certifications, 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 Internal Revenue Service

Line 14. Payment of \$50+ for the application fee must accompany the application or the application will be rejected. 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.

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, or to federal law enforcement and intelligence agencies to combat terrorism.

The estimated average time to complete this form is xx minutes. This average includes all associated forms. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we will be happy to hear from you. You can write to the Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526 Washington, DC 20224. Do not send your application to this address.