





## General Instructions

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

### What's New

Form W-12 is replacing Form W-7P, Application for Preparer Tax Identification Number. Use Form W-12 to apply for a preparer tax identification number (PTIN).

Regardless of whether you previously received a PTIN, you must file Form W-12 to apply for a PTIN and pay the \$64.25 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 section of a tax return that is only for the paid preparer's use.

### 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) 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.



*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 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). Telephone help is generally available Monday through Friday from 8:00 am to 5:00 pm Central time.

### Who Must Apply

Anyone who is a paid tax return preparer must apply for and receive a PTIN. For 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.

Regardless of whether you previously received a PTIN, you must file Form W-12 to apply for a PTIN and pay the fee associated with the application for a PTIN. See *Line 15*, later, for more information on the fee.

### Methods of Applying

**Applying online.** Go to the webpage [www.irs.gov/taxpros](http://www.irs.gov/taxpros) for information on applying online. Follow the instructions to submit Form W-12 and pay 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. 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.

**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.

**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.

**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.** Enter the filing status and tax year from your last individual income tax return filed.

**Line 7.** All applicants 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 7 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 application 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 8.** Applicants are required to fully disclose any information concerning prior felony convictions. Be advised that a felony conviction may not necessarily disqualify you from obtaining 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 8 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 application 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 9.** If you are self-employed or an owner, partner, or officer of a tax preparation business, please enter your applicable identification numbers. If you have multiple EINs or EFINs, enter the number that is used most frequently on returns you prepare.

**Line 10.** Enter the information for the main business at which you are employed.

**Line 11.** Enter the business phone number where you may be contacted.

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

**Line 14.** Check the appropriate boxes to indicate your professional credentials. Check all that apply. Please include the licensing number and jurisdiction, 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 15.** Payment of \$64.25 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 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:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Applying by mail*, earlier.