

# Form W-12

(Rev. October 2023)

Department of the Treasury  
Internal Revenue Service

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

► Go to [www.irs.gov/FormW12](https://www.irs.gov/FormW12) for instructions and the latest information.

OMB No. 1545-2190



Form W-12 (Rev 10-2022) Catalog Number 72340F  
Department of the Treasury **Internal Revenue Service** [www.irs.gov](https://www.irs.gov)



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Form <b>W-12</b> (Rev. October 2023) Department of the Treasury Internal Revenue Service	<b>IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal</b>  Go to <a href="http://www.irs.gov/FormW12">www.irs.gov/FormW12</a> for instructions and the latest information.			OMB No. 1545-2190						
<b>1 Name and PTIN</b> (Print in ink or Type)	<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">First name</td> <td style="width: 33%;">Middle name</td> <td style="width: 33%;">Last name</td> </tr> <tr> <td colspan="3"> <input type="checkbox"/> Initial application           <input type="checkbox"/> Renewal application           (Enter PTIN: P )         </td> </tr> </table>				First name	Middle name	Last name	<input type="checkbox"/> Initial application <input type="checkbox"/> Renewal application           (Enter PTIN: P )		
First name	Middle name	Last name								
<input type="checkbox"/> Initial application <input type="checkbox"/> Renewal application           (Enter PTIN: P )										
<b>2 Year of Application/Renewal</b>	<p>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.</p> <p> <input type="checkbox"/> Current calendar year         <input type="checkbox"/> Next calendar year       </p> <p><b>Prior year(s) (YYYY):</b> If you are applying for a prior year(s), write <b>each</b> year(s) below. Use the following format. (YYYY) See line 2 instructions for additional guidance.</p> <p><input type="checkbox"/> Prior year(s)</p>									
<b>3 SSN and Date of Birth</b>  You must provide your SSN or check the N/A box	Provide your <b>Social Security Number (SSN)</b> . If you have an SSN, you are required to provide it.  <b>Failure to provide your SSN or check the N/A box will result in your PTIN application being rejected.</b>	SSN  -       -  If you do not have an SSN, then check the N/A box. <input type="checkbox"/> N/A	Date of birth (MM/DD/YYYY)  /       /							
<b>4 Personal Mailing Address and Phone Number</b>	Street address. Use a P.O. box number only if the post office does not deliver mail to your street address.  <hr/> City or town, state or province, country, and ZIP or foreign postal code. Do not abbreviate name of country.  <hr/> <div style="display: flex; justify-content: space-between;"> <div style="width: 60%;"></div> <div style="width: 35%;">Phone Number (       )       -</div> </div>									

<b>5a Business Mailing Address and Phone Number</b>	Business address <input type="checkbox"/> 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>b Business Identification</b>	Are you self-employed or an owner, partner, or officer of a tax return preparation business? <input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b> <b>If “Yes,” then complete this line. If “No,” go to line 6.</b> Enter the business name.		
	Your CAF Number	EIN -	EFIN
	Website address (optional)		

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

<b>6 Email Address</b>	Enter the email address that should be used to contact you.		
<b>7 Past Felony Convictions</b>  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?	<b>You must check a box</b>	<input type="checkbox"/> <b>Yes</b> <input type="checkbox"/> <b>No</b>
	If “Yes,” list the date and the type of felony conviction(s).		
<b>8 Address of Your Last U.S. Individual Income Tax Return Filed</b>	Enter the address used on your last <b>U.S. individual income tax return</b> you filed.		
	<input type="checkbox"/> Check here if you have <b>never filed</b> a U.S. income tax return or do not have a U.S. income tax filing requirement. If this is an initial application, See line 8 instructions for documents that must be submitted with this form.		

<b>9 Filing Status and Tax Year on Last U.S. Individual Income Tax Return Filed</b>	<div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> Single   <input type="checkbox"/> Married filing jointly   <input type="checkbox"/> Married filing separately         </div> <div> <input type="checkbox"/> Head of Household   <input type="checkbox"/> Qualifying widow(er) with dependent child             Tax Year (YYYY) _____         </div> </div> <p><b>Note:</b> If your last return was filed more than 4 years ago, see instructions.</p>
<b>10 Federal Tax Compliance</b>  If this line is left blank, your form will not be processed	<p>Are you current on both your individual and business federal taxes, including any corporate and employment tax obligations? <b>Note:</b> If you have never filed a U.S. individual income tax return because you are not required to do so, check the “Yes” box.</p> <div style="text-align: right;"> <b>You must check a box</b> <input type="checkbox"/> <b>Yes</b>  <input type="checkbox"/> <b>No</b> </div> <hr/> <p>If “No,” provide an explanation.</p>
<b>11 Data Security Responsibilities</b>	I am aware that paid tax return preparers must have a data security plan to provide data and system security protections for all taxpayer information. <input type="checkbox"/>



<b>12 Professional Credentials</b>	<p>Check all that apply. <b>Note: DO NOT check any professional credentials that are currently expired or retired.</b> Enter state abbreviation and appropriate number(s). <b>If the expiration date is left blank or incomplete, that professional credential will NOT be added when the application is processed.</b></p> <p><input type="checkbox"/> Attorney—Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Certified Public Accountant (CPA)—Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Enrolled Agent (EA) _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Enrolled Actuary _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Enrolled Retirement Plan Agent (ERPA) _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> State Regulated Tax Return Preparer—Licensed in which jurisdiction(s): _____ Number(s): _____ Expiration Date(s): _____</p> <p><input type="checkbox"/> Certifying Acceptance Agent (CAA) _____ Number: _____</p> <p><input type="checkbox"/> None</p>
<b>13 Fees</b>  The fee is an application processing fee and is <b>nonrefundable.</b>	<p>The fee to obtain or renew a PTIN is \$19.75 for 2024. Full payment must be included with your application, or it will be rejected. <u>You must submit a separate check or money order for each calendar year.</u> Indicate the calendar year you intend the payment for on each check or money order.</p> <p><b>If your payment(s) is returned your PTIN will be placed in Suspended status. You are responsible for submitting the proper payment(s) to make your PTIN Active.</b></p> <p>Make your check or money order payable to <b>IRS Tax Pro PTIN Fee</b> 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.</p> <p><b>2024 PTIN fee:</b> \$19.75  <b>2023 - 2021 PTIN fee:</b> \$19.75  No fee is due for years 2020 or prior.</p>

**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 Social Security number, you are not authorized to prepare 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](http://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.