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used as the identifying number on returns prepared. Failure to have and use a valid PTIN m

Jul. 17, 2020

Form W-12 (Rev. October 2019) Department of the Treasury Internal Revenue Service		IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal ▶ Go to www.irs.gov/FormW12 for instructions and the latest information.		OMB No. 1545-2190
1 Name and PTIN (Print in ink or Type)	First name	Middle name	Last name	
	<input type="checkbox"/> Initial application <input type="checkbox"/> Renewal application (Enter PTIN: P)			
11 Data Security Responsibilities	As a paid tax return preparer, I am aware of my legal obligation to have a data security plan and to provide data and system security protections for all taxpayer information. Check the box to confirm you are aware of this responsibility. <input type="checkbox"/>			
Form W-12 (Rev. 10-2019)				

The Internal Revenue Service has implemented an annual fee of \$21 for tax return preparers to apply for or renew their Preparer Tax Identification Number (PTIN). Applicants and renewals also are charged a \$14.95 fee payable to a contractor.

The final regulations have been published in the [federal register](#).

Anyone who prepares or substantially helps prepare any federal tax return or claim for refund for compensation must have a valid PTIN from the IRS. The PTIN must be used as the identifying number on returns prepared. Failure to have and use a valid PTIN may result in penalties. The IRS estimates that more than 800,000 tax return preparers will apply for or renew a PTIN this year.

The United States Court of Appeals for the District of Columbia Circuit has ruled that the IRS is authorized to charge a PTIN user fee because providing a PTIN (and the

“associated functions”) is a service that provides a specific benefit to identifiable

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per application or renewal. This amount includes costs relating to PTIN misuse and maintaining the integrity of PTINs. The third-party contractor fee, \$14.95, pays for several functions including processing applications, renewals and operating a call center.

PTINs expire on Dec. 31 of the year for which they are issued. PTINs generally can be renewed beginning in mid-October and are valid for the following calendar year. A tax return preparer can renew online at www.irs.gov/ptin by logging into the preparer's PTIN account or by submitting a paper [Form W-12](#) with the “Renewal” box checked.

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