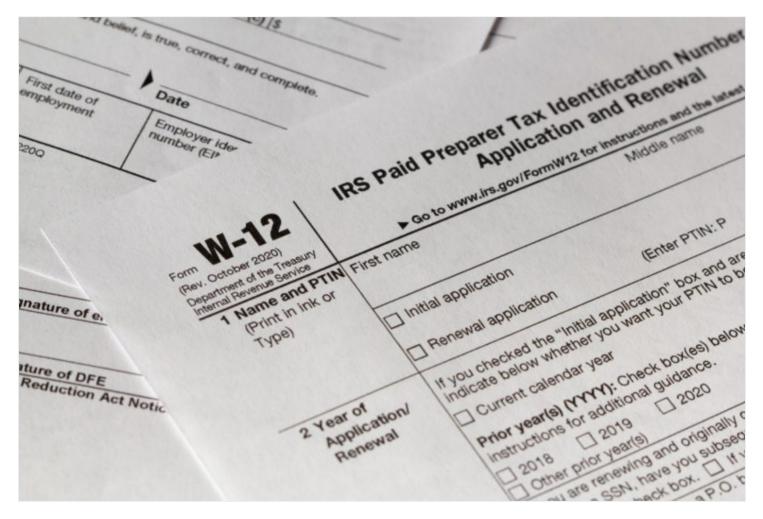
CPA Practice **Advisor**

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Nov. 03, 2022



The IRS is reminding the nation's more than 750,000 active tax return preparers to renew their preparer tax identification numbers (PTINs) before the start of the 2023 tax-filing season. All current PTINs will expire on Dec. 31, 2022.

Anyone who prepares or helps prepare a federal tax return for compensation must have a valid PTIN from the IRS before preparing returns, and they need to include the PTIN as the identifying number on any return filed with the IRS.

The fee to renew or obtain a PTIN is \$30.75 for 2023. The PTIN fee is non-refundable.

Tax return preparers with a 2022 PTIN should use the online renewal process, which

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- Select the "Renew or Register" button.
- Select "Log in" and enter the user ID and password to access the online PTIN system.
- Select the "Renew my PTIN" button from the main menu.

Once completed, users will receive confirmation of their PTIN renewal.

The online system not only allows PTIN renewal but tax return preparers may receive communications through a secure mailbox from the IRS Return Preparer Office.

First-time PTIN applicants can also apply for a PTIN online.

To apply for a PTIN online:

- Start at Tax Professionals.
- Select the "Renew or Register" button.
- Select "Create an Account" and follow the prompts to complete the account setup process and obtain a temporary password.
- Log in and follow the remaining steps to access the online PTIN system.
- Select the "Register for a PTIN" button from the main menu.

PTIN system enhancements

The online PTIN system has a new look and feel for a more optimized preparer experience when renewing or registering for a PTIN. Improvements include:

- **Dynamic application design:** System dynamically adapts based on the preparer's responses and guides them to the correct application.
- Mobile responsive/mobile friendly: System will adjust to device's screen size.

• Multiyear renewals/registrations: Preparers can renew/register for multiple

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Those who choose to participate must renew their PTIN, complete up to 18 hours of continuing education from IRS-approved CE providers, and consent to adhere to specific obligations in Circular 230 by Dec. 31, 2022.

After completing the steps, the return preparer receives an Annual Filing Season Program Record of Completion from the IRS. Program participants are then included in a public directory of return preparers with credentials and select qualifications on the IRS website.

The searchable IRS directory helps taxpayers find preparers in their area who have completed the program or hold professional credentials recognized by the IRS.

Enrolled agent credential

The enrolled agent credential is an elite certification issued by the IRS to tax professionals who demonstrate special competence in federal tax planning, individual and business tax return preparation, and representation matters. Enrolled agents have unlimited representation rights, allowing them to represent any client before the IRS on any tax matter.

As non-credentialed return preparers think about next steps in their professional career, the IRS encourages them to consider becoming an enrolled agent.

All enrolled agents, regardless of whether they prepare returns, must renew their PTIN annually to maintain their active status.

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