



## Frequently Asked Questions: PTIN Application Assistance

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### a. General Guidance

#### 1. I sent in a paper Form W-12 and my check has not been cashed. What should I do? (revised 3/10/11)

Unlike tax returns, we generally will not process your payment until a PTIN has been issued. You will receive a letter in the mail when your application is processed. If you included an email address on your Form W-12, you will be notified via email when your application is processed.

If you have a paper Form W-12 pending, you may still opt to go ahead and register online at any time. Your paper form and payment will be returned to you.

Exception: Checks with Forms 8945 and 8946 are cashed upon receipt.

#### 2. Can one payment be sent with multiple paper Forms W-12 submitted together? (posted 9/30/10)

No, processing requirements make it necessary for separate payments to accompany each application.

#### 3. I have a social security number, but have never filed a federal tax return. How do I obtain a PTIN? (revised 3/29/2011)

If you are requesting a PTIN and have:

- I Never filed a U.S. income tax return, or
- I Not filed a U.S. income tax return in the past four years

You must complete and submit a paper Form W-12 PTIN application **along with a copy of your social security card**. Additionally, you are required to submit one other document that contains a photo ID. The list of acceptable supporting documents is noted below. All documents must be current and must verify your name. If you submit copies of documents that display information on both sides, copies of both the front and back must be attached to the Form W-12. Send the completed Form W-12 application, copy of your social security card and the other supporting documentation to the address on the Form W-12. If a photo ID is not included with your application, your application will be rejected.

- I Social Security Card (**required**)
- I Passport/Passport Card
- I U.S. Driver's License
- I U.S. State ID Card
- I U.S. Military ID Card
- I Foreign Military ID Card

\*Note: The IRS will accept original documents or certified/notarized copies of documents. Original documents will be returned to the preparer at the mailing address shown on the Form W-12. Although the IRS will accept original documents, it is recommended that preparers submit copies of original documents in accordance with either of the requirements outlined below:

- I Copies must be certified by the issuing agency or official custodian of the original record. All certifications must stay attached to the copies of the documents when they are sent to the IRS.
- I Copies must be notarized by a U.S. notary public or foreign notary legally authorized within his or her local jurisdiction to certify that each document is a true copy of the original. To do this, the notary must see the valid, unaltered, original documents and verify that the copies conform to the original. Preparers must send the copy that bears the mark (stamp, signature, etc.) of the notary. **Photocopies or faxes of notarized documents are not acceptable.**

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### b. Tips for Using the Online PTIN Application and Renewal System

#### 1. What format should I use when entering the address from my most recent Form 1040 return? (revised 11/1/2010)

Enter your address exactly as it appears on your most recent tax return except for punctuation. Punctuation should be omitted

#### 2. What name should I use on the PTIN application? (revised 6/9/11)

You should use the name you used on your most recent Form 1040 income tax return.

If your name changed after you filed your most recent Form 1040, you may submit a name change request in writing along with a notarized copy of documentation supporting the name change (e.g., marriage certificate, social security card, or divorce decree) after you obtain your PTIN to:

IRS Tax Professional PTIN Processing Center  
104 Brookeridge Drive #5000  
Waterloo, IA 50702

If the name change is due to a typographical error, please call the [IRS Tax Professional PTIN Information Line](#).

**3. The filing status of my last return was Married Filing Joint. Must I take any special actions when I apply for a PTIN? (revised 7/19/11)**

Generally no. But if the name of the first spouse contains a suffix (Jr., Sr. etc.), the IRS system likely identifies it as part of both spouse's last name. If authentication fails, try entering the last name with the suffix, i.e. Jane Doe Jr. The IRS intends to correct this issue in the future.

For spouses who have different last names, you should complete your online application with your information exactly as it appeared on your previous year's income tax return. There were some early systemic problems in 2010 involving spouses who used different last names, but the system now works properly.

Lastly, for any situations where both spouses are preparers and are applying for PTINs, each must create a user account under different email addresses and file a separate PTIN application. You must each enter your own information on separate applications (your name, your social security number and your address).

**4. What if I can't find my temporary password in my email box? (revised 10/1/2010)**

Check your junk or spam folder. If the email is not received in your regular or junk folder, you should update your security filter to allow emails from [TaxPro\\_PTIN@irs.gov](mailto:TaxPro_PTIN@irs.gov). To generate a new temporary email password, go back into the system and click on "Forgot your password? Click here."

**5. What do I do if I forget my user ID? (updated 10/15/2010)**

Your user ID is generally your email address, unless you opted to specify a different user ID. When creating your account, be sure to keep your user ID and password in a safe place. If you are unable to recover your user ID, please contact the [IRS Tax Professional PTIN Information Line](#).

**6. How can I update my PTIN account information (I've moved, obtained a new tax professional credential, changed my place of business, have a new email address, etc.)? (revised 6/9/11)**

Call the [IRS Tax Professional PTIN Information Line](#). A customer account representative will take your updated information over the phone after verifying your identity.

**7. Can I delete my PTIN account? (posted 10/6/2010)**

No. Once you have created an online PTIN account with a username and password, you cannot delete that portal account. A portal account is different from your PTIN application – the portal account is what you must create in order to start a PTIN application.

You can delete an incomplete PTIN application until such time as the application is submitted. Once you hit the "Submit" button on your application and attest that the information is true and correct, you are no longer able to delete it.

**8. How can I find my professional credential numbers? (revised 6/9/11)**

Enrolled agents, enrolled actuaries, and enrolled retirement plan agents can contact the IRS Office of Professional Responsibility at (202) 927-3397.

Certified public accountants can find contact information for all state boards of accountancy at [www.nasba.org](http://www.nasba.org).

Attorneys can find contact information for all state bar associations at [www.abanet.org](http://www.abanet.org).

**9. Can you define tax compliance? (revised 6/9/11)**

All PTIN applicants must attest they are compliant with their personal and business tax obligations, or provide an explanation if they are not.

For purposes of obtaining a PTIN, an individual is in tax compliance if 1) all individual and business returns that are due have been filed (or an extension requested) and 2) all taxes that are due have been paid (or acceptable payment arrangements have been established).

**10. Will bankruptcy affect my ability to practice? (posted 9/28/2010)**

Bankruptcy generally will not affect a PTIN application. A balance due account with the IRS that is in bankruptcy status will not result in a preparer failing the tax compliance test. But, for an account to be in bankruptcy status, the taxpayer must have included the IRS debt in the bankruptcy filing.

**11. Who receives a "provisional PTIN" and what is a "provisional PTIN"? (revised 6/9/11)**

The IRS is issuing provisional PTINs to individuals who are not attorneys, CPAs, or enrolled professionals. Provisional PTINs are temporary PTINs issued to these individuals because they must meet testing and/or suitability requirements before a permanent PTIN can be issued to them. Individuals with a testing requirement must pass the competency before January 1, 2014. All suitability checks also will be completed before January 1, 2014.

**12. I believe that my PTIN has been compromised and someone else is using it to prepare returns. How do I report this? (posted 3/15/11)**

Call the [PTIN Information Line](#) to report misuse. Be sure to have available any information you have regarding the person or entity that may be using your PTIN.

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**c. PTIN Fees****1. Enrolled agents currently pay \$30 for enrollment and renewal. Attorneys and certified public accountants pay similar fees to their oversight organizations. Will the fee for obtaining a PTIN be applicable to all enrolled agents, attorneys and CPAs in addition to their other fees? (revised 6/9/11)**

Yes. All paid tax return preparers will have to pay a fee to obtain and renew their PTINs. This fee is in addition to any fee that paid tax return preparers must pay for any other certifications or licenses they hold. Because attorneys, CPAs and enrolled agents are exempt from testing, they will not be required to pay the separate testing fee.

In April 2011, the IRS reduced the enrolled agent registration and renewal fee to \$30 from \$125 to account for the reallocation of portions of the enrolled agent and enrolled retirement plan agent renewal processes to the preparer tax identification number (PTIN) application and renewal process ([TD 9523](#)). Enrolled agents must pay this fee in addition to the PTIN fee.

**2. Does the IRS refund PTIN payments? (revised 3/10/11)**

No, except for certain unusual situations:

- I Multiple PTIN payments made for the same applicant for the same year.
- I PTIN obtained prior to issuance of guidance clarifying a PTIN was not necessary for the preparer's situation (*i.e.*, an individual who only prepares Forms 5500, W-2, 1099). To request a cancellation of the PTIN and a refund of your PTIN fee, submit a signed, written explanation to IRS Tax Professional PTIN Processing Center, 104 Brookeridge Dr. #5000, Waterloo, IA 50702.
- I Other unusual situations where the payer believes a refund should be considered.

To request a refund, submit a signed explanation to IRS Tax Professional PTIN Processing Center, 104 Brookeridge Dr. #5000, Waterloo, IA 50702. Please include your PTIN on your refund request.

Please allow 4-6 for your request for a refund to be processed. Refunds will be posted back to the original form of payment.

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*Page Last Reviewed or Updated: July 28, 2011*