

IRS News Release

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Public

New Online Registration System for Paid Tax Return Preparers Is Now Available

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WASHINGTON — As part of an initiative to ensure that tax return preparers are competent and qualified, the Internal Revenue Service today issued final regulations requiring paid tax return preparers to register with the IRS to obtain a Preparer Tax Identification Number (PTIN). A new online application system to obtain a PTIN is now available.

All paid tax return preparers who prepare all or substantially all of a tax return are required to use the [new registration system](#) to obtain a PTIN.

Access to the online application system will be through the Tax Professionals page of IRS.gov. Individuals who currently possess a PTIN will need to reapply under the new system but generally will be reassigned the same number.

“Getting a new, industry-wide registration system in place is essential to our efforts to improve the standards and oversight of tax return preparation,” said IRS Commissioner Doug Shulman. “These efforts are essential to the future of the nation’s tax system. This will create higher standards for the tax preparation community and ensure quality service for taxpayers.”

The IRS set up a special toll-free telephone number, 1-877-613-PTIN (7846), that tax professionals can call for technical support related to the new online registration system.

Applicants will pay a \$64.25 fee to obtain a PTIN, which will be valid for one year. As part of that fee the IRS will receive \$50 per user, as authorized by final user fee regulations issued by the IRS today, to pay for technology, compliance and outreach efforts associated with the new program. And a third-party vendor will receive \$14.25 per user to operate the online system and provide customer support.

Receipt of a PTIN will be immediate after successful online registration. Or a paper application may be submitted on Form W-12, IRS Paid Preparer Tax Identification Number Application, with a response time of four to six weeks. Before registration, applicants should consider that the date the PTIN is assigned is established as the annual renewal date.

Individuals without a Social Security number will also need to provide one of the following: Form 8945, PTIN Supplemental Application for U.S. Citizens Without a Social Security Number Due to Conscientious Religious Objection, or Form 8946, PTIN Supplemental Application for Foreign Persons Without a Social Security Number.

The new online registration system and final regulations are part of a series of steps underway to increase [oversight of federal tax return preparation](#).

In January, Shulman announced the results of a [comprehensive six-month review](#) of the tax return preparer industry, which proposed new registration, testing and continuing education of federal tax return preparers. With 60 percent of American households using a tax preparer to help them prepare and file their taxes, higher standards for the tax return preparer community will significantly enhance protections and service for taxpayers, increase confidence in the tax system and result in greater compliance with tax laws over the long term. Currently, many return preparers do not have to meet any government or professionally mandated competency requirements before preparing a federal tax return for a fee.

Work on Testing, Continuing Education Components Continue

The start of the PTIN registration process begins as the IRS continues to review the testing and education components of the return preparer initiative as recently announced in proposed regulations that would amend Treasury Circular 230.

The proposed Circular 230 regulations announced that attorneys, certified public accountants and enrolled agents would not be subject to additional testing or continuing education requirements in order to obtain a PTIN. These professionals are currently subject to strict professional standards of conduct and ethics.

Pending finalization of guidance, the IRS has under serious consideration extending similar treatment to a discrete category of people who engage in return preparation under the supervision of someone else -- for example, some employees who prepare all or substantially

all of the return and work in certain professional firms under the supervision of one of the above individuals who signs the return.

The IRS will provide guidance defining this area in the coming months, and will continue to seek feedback during this process to help ensure the creation of a fair, equitable oversight system that minimizes burden.

On the continuing education requirements, the IRS recognizes the need to have transition rules in place and plans to issue additional guidelines by the end of the year.

For more, see the [Tax Professionals page](#) on IRS.gov, which features an [FAQ page](#) on the new registration system and who needs a PTIN