



**Department of the Treasury  
Internal Revenue Service**  
Tax Professional PTIN Processing Center  
104 Brookeridge Drive #5000  
Waterloo, IA 50702

Date:  
08/19/2015

Person to contact:

Employee ID number:

Contact telephone numbers:  
877-613-7846  
877-613-3686 TTY

Contact hours:  
8:00 a.m. – 5:00 p.m. CT

Reference number:

Dear Tax Professional:

**You must sign up for a preparer tax identification number (PTIN)**

It appears you prepared tax returns for compensation during the [year] filing season using a preparer tax identification number (PTIN) obtained prior to September 28, 2010. Effective January 1, 2011, a new PTIN sign up and renewal system was implemented. All paid tax return preparers are required to sign up in the new system, even those that were previously issued a PTIN. PTINs now expire each December 31st, and paid tax return preparers are required to renew their PTIN for each year they prepare tax returns for compensation.

**What you need to do**

Sign up for your PTIN immediately. You can sign up for your PTIN for the latest calendar year online at [www.irs.gov/ptin](http://www.irs.gov/ptin). As an alternative, you can sign up for your PTIN for the latest calendar year by completing Form W-12, *IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal*, and submitting it with the appropriate user fee. If you prepared tax returns for compensation other years after December 31, 2010, you need to renew for the applicable years by using Form W-12.

If you haven't prepared any tax returns for compensation since 2010 and believe someone else is using your PTIN, complete Form 14157, *Complaint: Tax Return Preparer*, and mail it to the address on the form. Visit [www.irs.gov](http://www.irs.gov) to obtain forms and instructions.

**What we will do**

We will continue to review tax returns for compliance with PTIN requirements. We may impose monetary penalties or take other actions against you for failure to meet these requirements. For more information, visit [www.irs.gov/ptin](http://www.irs.gov/ptin) or contact the PTIN information line at 1-877-613-PTIN (7846).

Sincerely,

[Name]  
Director, Return Preparer Office