



**Department of the Treasury
Internal Revenue Service**
Tax Professional SSN 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)

Your social security number was used as the paid preparer identification number on tax returns during the [year] filing season. Since January 1, 2011, paid tax return preparers have been required to obtain a PTIN and use it to identify themselves on returns that they prepare. A social security number is no longer acceptable as the paid preparer identification number. PTINs expire on December 31st of each year and must be renewed for every year a person prepares tax returns for compensation. You may be subject to penalties if you prepare tax returns for compensation without a PTIN, or if you fail to include your PTIN on tax returns you prepare.

What you need to do

You must sign up for your PTIN immediately. You can sign up for your PTIN for the latest calendar year online at 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. You must also renew your PTIN for the years you prepared returns for compensation after 2010 and before the latest calendar year, and use Form W-12 to renew your PTIN for these prior years.

Additional information

For more information about PTIN requirements, visit www.irs.gov/ptin or contact the PTIN information line at 1-877-613-PTIN (7846). If you did not prepare tax returns entering your social security number as the paid preparer identification number and believe someone used your social security number improperly, notify the IRS by completing and submitting Form 14157, *Complaint: Tax Return Preparer*. The form can be found at www.irs.gov/formspubs.

Sincerely,

Carol A. Campbell
Director, Return Preparer Office