



**Department of the Treasury
Internal Revenue Service**

[Street address]
[City, State ZIP]

Date:
08/19/2015

Person to contact:

Employee ID number:

Contact telephone number:

Contact hours:

Reference number:

Use of expired PTIN

Dear Tax Professional:

Why you are receiving this letter

Your preparer tax identification number (PTIN) expired on [date] . However, our system shows tax returns continue to be prepared with your PTIN listed in the paid preparer section. PTINs expire on December 31st of each year, and you must have a current and valid PTIN for each year you prepare federal tax returns for compensation.

What you need to do

Renew your PTIN immediately. You can renew your PTIN for the latest calendar year online at www.irs.gov/ptin. If you need to renew your PTIN for prior years, you must complete Form W-12, *IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal*.

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

What we will do

We'll continue to review tax returns for the use of expired PTINs. We may impose monetary penalties or take other actions against you if you don't renew your PTIN and you continue to prepare returns for compensation.

Additional information

For more information about PTIN requirements and the renewal process, visit www.irs.gov/ptin.

Sincerely,

[Name]
Director, Return Preparer Office