



Department of the Treasury
Internal Revenue Service
Return Preparer Office - Compliance
1122 Town & Country Commons Drive
Chesterfield, MO 63017

Date:
09/10/2015

Person to contact:

Employee ID number:

Contact telephone numbers:

1-636-255-[xxxx]

877-613-3686 TTY

Contact hours:

Reference number:

Dear [Tax Return Preparer]:

Our records show you didn't have an active preparer tax identification number (PTIN) during calendar [year/years] [numerical year(s)], and you indicated you didn't prepare tax returns for compensation during this time period. However, IRS records show tax returns containing your PTIN were prepared during this time period.

Tax return preparers must pay the user fee and hold an active PTIN for each year they prepare tax returns for compensation. Tax return preparers who fail to use an active PTIN on tax returns they prepare for compensation could be subject to penalties under Internal Revenue Code Section 6695(c) for failure to furnish an identifying number.

If you prepared tax returns for compensation when your PTIN was inactive, you must renew your PTIN for the year(s) in question by completing Form W-12, *IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal*, and submitting it with a separate check or money order for [\$63.00] for each year. If you were not preparing tax returns for compensation while your PTIN was inactive and believe someone else was using your inactive PTIN, complete and submit Form 14157, *Complaint: Tax Return Preparer*, available at www.irs.gov/formspubs.

For more information on PTIN requirements, visit www.irs.gov/ptin or contact the PTIN information line at 1-877-613-PTIN (7846).

Thank you for your attention to this matter.

Sincerely,

Carol A. Campbell
Director, Return Preparer Office