



American Institute of CPAs
1455 Pennsylvania Avenue, NW
Washington, DC 20004-1081

February 1, 2013

Mr. Steven T. Miller
Acting Commissioner
Internal Revenue Service
1111 Constitution Avenue, NW
Washington, DC 20224

RE: Availability of Application Process to Obtain Preparer Tax Identification Numbers (PTINs)

Dear Mr. Miller:

The American Institute of Certified Public Accountants (AICPA) understands that the Internal Revenue Service (IRS) is working diligently to resolve issues surrounding the issuance of PTINs in the wake of *Loving v. IRS*. We also understand that the IRS intends to appeal that decision. However, our members need immediate guidance on how to obtain new or renew existing PTINs, and we would ask that the IRS not delay such guidance waiting for an outcome from the courts.

The AICPA is the world's largest member association representing the accounting profession with nearly 386,000 members in 128 countries and a 125-year heritage of serving the public interest. Our members advise clients on federal, state and international tax matters and prepare income and other tax returns for millions of Americans. Our members provide services to individuals, not-for-profit organizations, small and medium-sized businesses, as well as America's largest businesses.

It is our understanding that the *Loving* decision enjoins the IRS from enforcing the Circular 230 regulatory requirements for registered tax return preparers. It does not affect the Circular 230 regulatory requirements for CPAs, or the statutory requirement that a paid tax return preparer affix a PTIN to the returns prepared by that individual. Internal Revenue Code (IRC) section 6109(a)(4) requires tax return preparers to furnish an "identifying number" on tax returns they prepare. The regulations under section 6109 name the PTIN as the only such acceptable identifying number. Failure to comply with this requirement may result in a penalty under section 6695(c).

As of the date of this letter, the IRS's online PTIN application system and Form W-12, *IRS Paid Preparer Tax Identification Number Application and Renewal*, are unavailable to preparers. This has left a number of our members unable to comply with the requirement to affix a valid PTIN to the returns they prepare because they are either new tax return preparers or did not renew their PTINs before the PTIN application system was made unavailable.

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The AICPA urges you to address this issue as soon as possible. Our members are already facing a very compressed and challenging busy season this year due to a significant delay in the filing process. As you are aware, the IRS is not accepting tax returns with certain forms until later this month or perhaps even March. Many of our members' clients must file one or more of the 31 affected tax forms and will unquestionably be affected. We want to avoid any additional administrative delay in the ability of our members to properly and legally file tax returns on behalf of their clients.

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We appreciate your attention to this important matter. If you have any questions, please contact me at (304) 522-2553, or jporter@portercpa.com; or Melissa Labant, AICPA Director, at (202) 434-9234, or mlabant@aicpa.org.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey A. Porter". The signature is fluid and cursive, with the first name "Jeffrey" being the most prominent.

Jeffrey A. Porter, CPA
Chair, AICPA Tax Executive Committee