**IRS Reopening Preparer Tax Identification Number (PTIN) System**

On June 1, 2017, the United States District Court for the District of Columbia upheld the Internal Revenue Service’s authority to require the use of a Preparer Tax Identification Number (PTIN), but enjoined the IRS from charging a user fee for the issuance and renewal of PTINs. As a result of this order, PTIN registration and renewal was suspended on June 2.

The IRS, working with the Department of Justice, is still considering how to proceed, but will make PTINs available while deciding how to address the court order. The IRS is resuming the issuance of PTINS, without charge, on June 21, 2017. As additional information becomes available, it will be posted on our [Tax Pros page](https://www.irs.gov/for-tax-pros).

FAQs

**Q: Are federal tax return preparers still required to have a PTIN?**

A: Yes. The court decision upheld the IRS’ authority to require the use of a PTIN. Anyone who prepares, or assists in preparing, all or substantially all of a federal tax return for compensation is required to have a PTIN. All enrolled agents must also have a valid PTIN.

**Q: Will PTIN holders be receiving refunds for previous fees paid?**

A: The IRS, working with the Department of Justice, is considering how to proceed. As additional information becomes available, it will be posted on our [Tax Pros page](https://www.irs.gov/for-tax-pros).

**Q: If I obtain or renew my PTIN now at no cost, will I have to pay for it later?**

A: We can make no determinations with respect to future activity at this time.

**Q: Is the PTIN Helpline reopening?**

A: Yes. It will also reopen on June 21, 2017.

**Q: Is a PTIN still required to file a tax return, to be an Enrolled Agent or schedule an appointment for the Special Enrollment Examination**

A: Yes.

**Q: Will I be able to view my continuing education records when the PTIN system reopens?**

A: Yes. All previous information will still be displayed in online PTIN accounts.

**Q: Do I need to contact the IRS or file a claim for refund for previously paid PTIN fees?**

A: Do not contact the IRS. Any questions regarding claims or refunds should be directed to the PTIN Fees Class Action Administrator at [www.ptinclassaction.com](http://www.ptinclassaction.com).