

**PTIN Supplemental Application For U.S. Citizens
Without a Social Security Number Due To
Conscientious Religious Objection**

► Information about Form 8945 and its instructions is at www.irs.gov/form8945.

Do not submit this form if you have a U.S. Social Security Number (SSN).

Part I To Be Completed by Preparer

Name 1 First name Middle name Last name

Applicant's Personal Mailing Address 2 Street address, apt. number, or rural route number. **If you have a P.O. box, see instructions.**

City or town, state, and ZIP code

Birth Information 3 Date of birth (mm/dd/yyyy) Country of birth 4 Male Female

Name at birth (if different from above)
First name Middle name Last name

Citizenship and Identification Information 5 Citizenship and identification document(s) submitted (see instructions)
 Passport/Passport Card U.S. Driver's License U.S. State ID Card
 Voter's Registration Card U.S. Military ID Card Foreign Military ID Card
 Civil Birth Certificate Naturalization Papers

I certify that I am and continuously have been a member of _____
(Name of religious group)
_____ since _____
(Religious district or congregation, and county and/or city, state, and ZIP code) (Month) (Day) (Year)

and as a follower of the established teachings of the group, I am conscientiously opposed to applying for and receiving a social security number. Furthermore, I state that an application for a social security number was never filed by me or on my behalf, and that I have never received a social security number. Under penalties of perjury, I declare that I have examined this application, including accompanying documentation and statements, and to the best of my knowledge and belief, it is true, correct, and complete.

Signature of Applicant ► _____ **Date** ► _____

Part II To Be Completed by Authorized Representative of Religious Group

I certify that _____ is a member of _____
(Name of preparer) (Name of religious group/district/congregation)

and as a dutiful follower of aforementioned religious group, has a religious objection to applying for and receiving a social security number.

Name of Authorized Representative (print or type) _____ Address _____

Signature of Authorized Representative ► _____ **Title** ► _____ **Date** ► _____

For IRS Use Only

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future Developments

For the latest information about developments related to Form 8945 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/form8945.

Purpose of Form

Form 8945 is used by U.S. citizens who are members of certain recognized religious groups (defined below) that want to prepare tax returns for compensation. All tax return preparers must obtain a preparer tax identification number (PTIN) to be eligible to prepare tax returns for compensation. Generally, the IRS requires an individual to provide a social security number (SSN) to get a PTIN. Because members of certain religious groups have a conscientious objection to obtaining an SSN, Form 8945 must be filed by these individuals to establish their identity, U.S. citizenship, and status as members of a recognized religious group.



You must have a PTIN to be eligible to prepare a tax return for compensation.

Social security numbers. Do not complete Form 8945 if you have an SSN or are not a member of a religious group that has a conscientious objection to obtaining an SSN. If you have an application for an SSN pending, do not file Form 8945.

If you already have an SSN, enter the SSN when you apply for your PTIN using Form W-12, IRS Paid Preparer Tax Identification Number (PTIN) Application and Renewal.

To get an SSN, see Form SS-5, Application for a Social Security Card. To get Form SS-5 or to find out if you are eligible to get an SSN, go to www.socialsecurity.gov or contact a Social Security Administration (SSA) office.

Telephone help. If you have questions about completing this form, the status of your application, or the return of your original documents submitted with this form, you may call the following phone numbers. If calling from the U.S., call 877-613-PTIN (7846). For TTY/TDD assistance, call 877-613-3686. If calling internationally, call +1 915-342-5655 (not a toll-free number). Telephone help is generally available Monday through Friday from 8:00 a.m. to 5:00 p.m. Central time.

Who May Apply

You may apply if you are a member of, and follow the teachings of, a recognized religious group (as defined below).

You are not eligible to file Form 8945 as part of the process of obtaining a PTIN if you received social security benefits or payments, or if anyone else received these benefits or payments based on your wages or self-employment income.

Recognized religious group. A recognized religious group must meet the following requirements.

- It is conscientiously opposed to its members applying for and receiving social security numbers.
- It has existed continuously since December 31, 1950.

Certification. In order to complete the certification portion above the signature of applicant, you need to enter your religious group (on the first line) followed by the religious district

or congregation (on the second line). For example, if you enter "Old Order Amish" as your religious group, then you would enter "Conewango Valley North District," "Conewango Valley West District," etc., on the second line as the district. However, if you are Anabaptist or Mennonite, enter the name of your religious group as "Unaffiliated Mennonite Churches," or "Eastern Pennsylvania Mennonite Church," etc., as your religious group, and the congregation as "Antrim Mennonite Church (Anabaptist)," or "Bethel Mennonite Church (Mennonite)," on the second line.

How To Apply

Online. Go to the webpage www.irs.gov/ptin for information. During the PTIN application process, you will be prompted to complete and mail Form 8945 and supporting documents to the address noted below.

Applying by mail. Complete both Form W-12 and Form 8945. An application fee of \$64.25 is required to be sent with Form W-12. This fee is an application processing fee and is **nonrefundable**. Send both forms, the payment for the application fee, and the supporting documents to the following address:

IRS Tax Pro PTIN Processing Center
104 Brookeridge Drive #5000
Waterloo, IA 50702

Allow 4 to 6 weeks for the IRS to process your application.

Submission of Form 8945. Submit the following.

1. Your completed Form 8945 and
2. The original documents or certified or notarized copies of documents that substantiate the information provided on Form 8945. The supporting documentation must be consistent with the information provided on Form 8945. For example, the name must be the same as on Form 8945, line 1 or line 3; and the date of birth must be the same as on Form 8945, line 3.



To avoid any loss of your documents, it is suggested you do not submit the original documentation.

You can submit original documents, certified copies, or notarized copies. A certified document is one that the original issuing agency provides and certifies as an exact copy of the original document and contains an official stamped seal from the Agency. All certifications must stay attached to the copies of the documents when they are sent to the IRS.

A notarized document is one that has been notarized by a U.S. notary public or a foreign notary legally authorized within his or her local jurisdiction to certify that each document is a true copy of the original. To do this, the notary must see the valid, unaltered, original documents and verify that the copies conform to the original. Preparers must send the copy that bears the mark (stamp, signature, etc.) of the notary.

Photocopies or faxes of notarized documents are not acceptable.



Original documents you submit will be returned to you at the mailing address shown on your Form 8945. You do not need to provide a return envelope. If your original documents are not returned within 60 days, you can call us at the phone numbers provided earlier under Telephone help. Copies of documents will not be returned.

If you submit an original valid passport (or a certified or notarized copy of a valid passport), you do not need to submit any other documents. Otherwise, you must submit **at least two** of the documents listed below. The documents must be current, verify your name, and verify that you are a U.S. citizen. If you submit copies of documents that display information on both sides, copies of both the front and back must be attached to the Form 8945. At least one document must contain your photograph. At least one document must verify both your identity and U.S. citizenship. Do not attach expired documents.

Supporting Documentation	Can be used to establish:	
	Identity	U.S. Citizenship
U.S. Passport (the only stand-alone document)	X	X
U.S. Passport card	X	X
U.S. Driver's license	X	
U.S. Military ID card	X	
Foreign Military ID card	X	
U.S. State ID card	X	
Voter's registration card	X	X
Civil birth certificate	X	X
Naturalization papers	X	X

Keep a copy of the application for your records.



You must submit the proper supporting documentation with Form 8945. If you do not provide the proper supporting documentation, your application will not be processed. The \$64.25 application fee is not refundable, and it will not be returned to you because you failed to submit the proper supporting documentation.

Specific Instructions

Line 1. Enter your legal name on line 1 as it appears on your documents. This entry should reflect your name as it will be entered on tax returns that you are paid to prepare.

Line 2. Enter your complete mailing address on line 2. Your original documents will be returned to the address you enter on line 2.

Note. If the U.S. Postal Service will not deliver mail to your physical location, enter the U.S. Postal Service's post office box number for your mailing address. Contact your local U.S. Post Office for more information. Do not use a post office box owned by a private firm or company.

Line 3. Enter the information regarding your birth. Complete the section entitled *Name at birth (if different from above)* if your name at birth is not the same as the name you entered on line 1.

Line 5. Check the box indicating the type of document(s) you are submitting for identification. You must submit documents as explained earlier under *How To Apply*.

Signatures. The completed Form 8945 must be signed and dated by the applicant in Part I and by the authorized representative of the religious group/district/congregation in Part II.

Privacy Act and Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. This information will be used to issue a Preparer Tax Identification Number (PTIN). Our authority to collect this information is found in section 3710 of the Internal Revenue Service Restructuring and Reform Act of 1998 and Internal Revenue Code section 6109. Under section 6109, return preparers are required to provide their identification number on what they prepare. Applying for a PTIN is mandatory if you prepare U.S. tax returns for compensation. Providing incomplete information may delay or prevent processing of this application; providing false or fraudulent information may subject you to penalties.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, the information you provide on this form is confidential pursuant to the Privacy Act of 1974 and tax returns and return information are confidential pursuant to Code section 6103. However, we are authorized to disclose this information to contractors to perform the contract, to the Department of Justice for civil and criminal litigation, and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in their return preparer oversight activities and administration of their tax laws. We may also disclose this information to other countries under a tax treaty, to federal and state agencies to enforce federal nontax criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated burden for those who file this form is shown below.

Recordkeeping 4 hr., 32 min.

Learning about the law or the form 0 hr., 40 min.

Preparing and sending the form 1 hr., 58 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/formspubs. Click on *More Information* and then click on *Give us feedback*. Or you can send your comments to Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Applying by mail*, earlier.