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Internal Revenue Service
Tax Products Coordinating Committee
SE:W:CAR:MP:T:M:S
1111 Constitution Ave. NW
IR-6526
Washington, DC 20224

re: Form W-12 erroneous privacy notice

Dear Sir or Madam:

I have just submitted my 2013 Form W-12 (Rev. September 2012) application to renew my PTIN (on paper, of course). The instructions contain a misleading and erroneous Privacy Act Notice which reads:

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.

Meanwhile, the IRS website on August 4, 2012, began selling Form W-12 information – apparently all 850,000 PTIN holders – including email addresses, phone numbers, professional credentials, and websites on a CD for just \$35. See www.irs.gov/uac/Return-Preparer-PTIN-Listing. IRS even offers an option for ordering a “customized listing” at additional cost.

There appears to be is no Privacy Act Notice for PTIN registrants who apply online. Online registrants must provide more mandatory information than paper W-12 filers. An email address is mandatory and registration cannot be completed without a phone number when registering online. PTIN holders can only protect this information by filing on paper where an email address and phone number can be omitted.

In June, David Williams, director of the IRS Return Preparer Office, told *Tax Analysts*, "It's highly unlikely that we could prevail in a challenge under FOIA and actually be able to withhold PTINs." Release of PTINs would enable criminals to steal preparer identities, enhancing opportunities for tax fraud. I am aware of no other tax form containing a jurat which is not fully protected from disclosure under IRC Sec. 6103. Who authorized this disclosure without a court order – let alone advertise the sale? Pre-Privacy Act of 1974, IRS would only disclose upon inquiry whether or not a specific individual (eg, your neighbor) filed an income tax return. Such limited disclosure surely would have sufficed for any required release of PTIN information.

I get enough spam and robocalls without having IRS contribute to such disturbances. I will urge my fellow tax preparers that the only way to omit their email address and phone number is to apply on paper.

Sincerely,

Jay Starkman

JS:abm:lo