

Obtaining a Paid-Preparer Tax Identification Number (PTIN)

PTIN. To obtain a PTIN, you will need to complete a W-7P by mail, fax or online. The online method is quickest and provides you with the instantaneous issuance of the PTIN. Directions to obtain a PTIN online are listed below. It can take up to six weeks to obtain a PTIN by mail. If you fax the W-7P, it will take approximately three weeks, provided you write "SEE" across the top of the form.

PTIN exceptions for certain foreign-based tax professionals. Foreign-based tax professionals who do not have a Social Security Number (SSN) or Individual Tax Identification Number (ITIN) cannot obtain a PTIN and should mark n/a on line 5 of Form 2587.

Obtaining a PTIN online:

1. Go to www.irs.gov.
2. Click on the Tax Professionals Tab.
3. Click on the link for e-services Online Tools for Tax Professionals. Follow the instructions below based upon whether or not you have already registered for IRS e-services.

If you have already registered for e-services:

4. Click on the Login link next to the question "Already Registered." You will be redirected to a secure site.
5. Enter your username and password on the login page. Note: If you have forgotten your password, click on the forgotten password link and submit the required registration information again. You must use the same username that you registered with e-services originally. If you have forgotten your username, contact IRS e-help at 866-255-0654.
6. Enter your username and password and click on the Accept button.
7. If you are presented with the Select Organization Page, choose Individual which should be the default, and click on the Submit Selected Organization button. Otherwise, go to the next step.
8. Click on the Application link.
9. Click on the Preparer Tax ID Number (PTIN) link.
10. Review the information populated on the PTIN application.
11. Enter the PIN number you selected during your registration and click on the Accept button. Note: If you have forgotten your PIN, click on the forgotten PIN link and submit the required registration information again.
12. A PTIN number will be assigned and displayed to you. If you already received a PTIN previously, we will let you know what it was.
13. Click on the Request PTIN Card button if you would like a card sent to you with your assigned PTIN.

If you have NOT already registered for e-services, before you continue, you will need to have your Adjusted Gross Income (AGI) from your current or prior year Form 1040 tax return as originally filed. You will be required to provide it along with your Name, SSN, and Date of Birth when registering.

4. Click on the Registration Services link next to the question "Not Already Registered." You will be redirected to a secure site.
5. Click on the Registration link.
6. Complete the registration information page. If your address has changed since you filed your last return, you may submit the change with your registration.
7. Click on the Accept button if you agree to the Terms and Conditions.
8. If the information you provided matches our records, you will receive the Registration Success page. See exhibit 1 on the next page.
9. Click on the Apply for a PTIN link.
10. Review the information populated on the PTIN application.
11. Enter the PIN number you selected during your registration and click on the Accept button.
12. A PTIN number will be assigned and displayed to you. If you applied for and received a PTIN previously, we will let you know what it was.
13. Click on the Request PTIN Card button if you would like a card sent to you with your assigned PTIN.

Note If you have never filed a tax return for yourself (eg. some college students fall into this category), you cannot apply online for a PTIN. You may only apply via fax or by mail. For those who have never filed a tax return, it will be necessary to send a copy of your Social Security card in with your application along with a copy of a second identification (eg. driver's license or birth certificate).

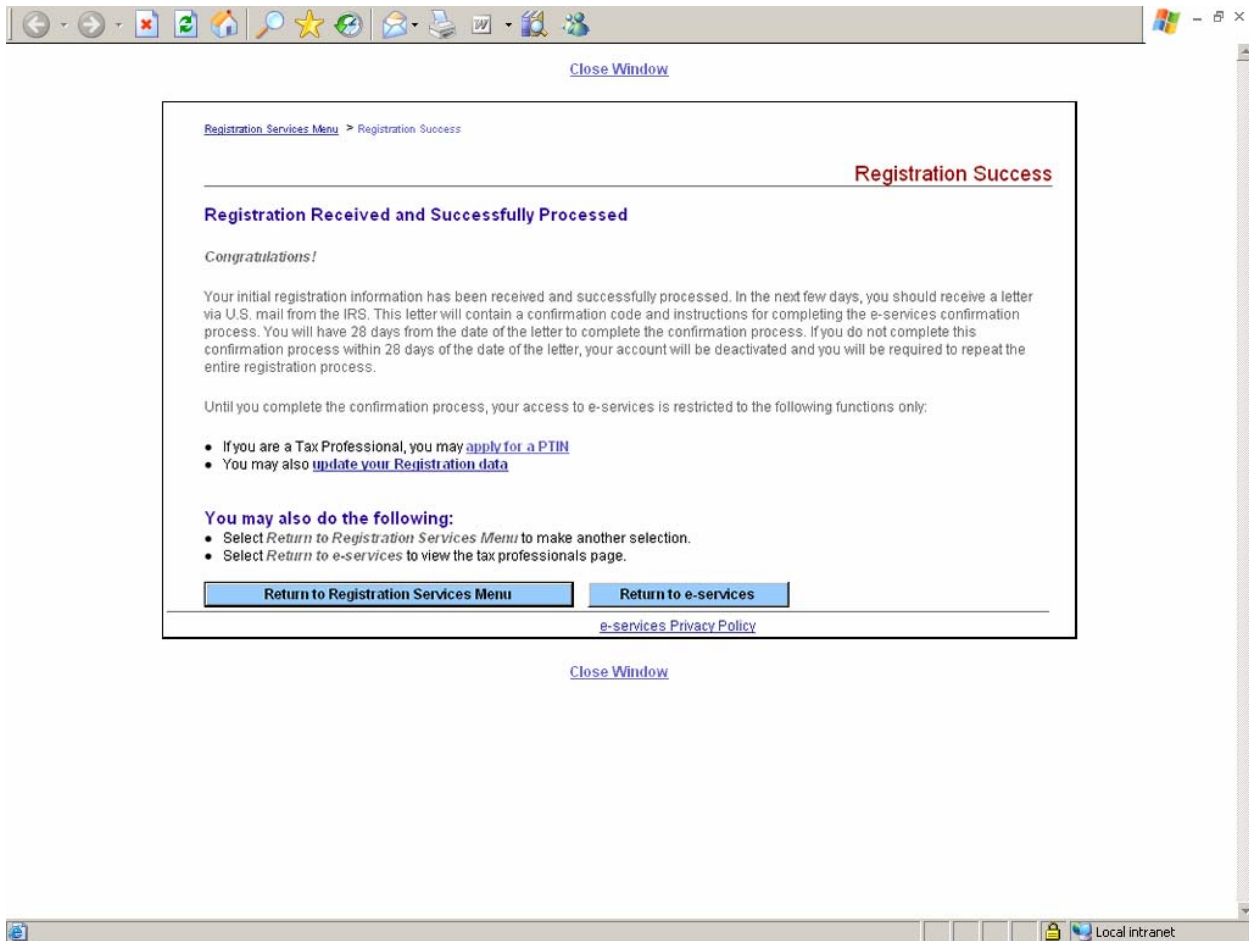


Exhibit 1