



DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1

[REG-124791-11]

RIN 1545-BK37

Furnishing Identifying Number of Tax Return Preparer

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Withdrawal of notice of proposed rulemaking.

SUMMARY: This document withdraws a notice of proposed rulemaking regarding the eligibility of tax return preparers to obtain a preparer tax identification number (PTIN).

The proposed regulations would have affected tax return preparers.

DATES: As of [INSERT DATE OF PUBLICATION IN THE FEDERAL REGISTER], the notice of proposed rulemaking that was published in the *Federal Register* on February 15, 2012 (77 FR 8753), is withdrawn.

FOR FURTHER INFORMATION CONTACT: Mark Shurtliff at (202) 317-6845 (not a toll-free number).

SUPPLEMENTARY INFORMATION:

Background

On February 15, 2012, the Department of the Treasury (Treasury Department) and the IRS published a notice of proposed rulemaking (REG-124791-11) in the *Federal Register* (77 FR 8753) under section 6109 of the Internal Revenue Code (Code) relating to the identifying number of tax return preparers (proposed regulations). The proposed regulations would have provided for two additional categories of tax return preparers eligible for a PTIN under a regulatory scheme in which the IRS sought to impose minimum qualification requirements on who could be a tax return preparer.

Following publication of the proposed regulations, on February 11, 2014, the United States Court of Appeals for the District of Columbia Circuit issued its opinion in *Loving v. Internal Revenue Service*, 742 F.3d 1013 (D.C. Cir. 2014), which upheld an injunction against the IRS from regulating tax return preparers. In light of *Loving*, the IRS is prohibited from regulating tax return preparers and, therefore, the Treasury Department and the IRS are withdrawing the proposed regulations.

Drafting Information

The principal author of this notice is Mark Shurtliff of the Office of Associate Chief Counsel (Procedure and Administration). However, other personnel from the Treasury Department and the IRS participated in its development.

List of Subjects in 26 CFR Part 1

Income taxes, Reporting and recordkeeping requirements.

Withdrawal of Proposed Amendments to the Regulations

Under the authority of 26 U.S.C. 7805, the notice of proposed rulemaking (REG-124791-11) that was published in the ***Federal Register*** on February 15, 2012 (77 FR 8753), is withdrawn.

Frank J. Bisignano,

Chief Executive Officer.