



## First Tax Preparer Penalty Waiver Request

California Revenue and Taxation Code (R&TC) Section 19167(a)(4)(A) allows the first tax preparer penalty in the amount of \$2,500 to be waived if proof of tax preparer credential is provided to the Franchise Tax Board within **90 days** from the date of your *Notice of First Tax Preparer Penalty*.

Complete, sign, and send this form within 90 days from the date of your notice. Provide a copy of your credential and list your registered identification (ID) or credential number in the space provided. You may verify your registration with CTEC at [ctec.org/verify](http://ctec.org/verify). Check **all** that apply:

- CPA \_\_\_\_\_  Enrolled Agent \_\_\_\_\_  
 Attorney \_\_\_\_\_  California Registered Tax Preparer (CRTP) \_\_\_\_\_

### Important Information

If you prepare tax returns for the next tax season without a valid CTEC registration or credential, you may be subject to an additional penalty in the amount of \$5,000. (R&TC Section 19167(a)(4)(B))

Renewing preparers with CTEC must complete 20 hours of Continued Education and renew no later than October 31. Renewing preparers will receive a CTEC Statement of Compliance after successful renewal. If you do not complete your renewal by the due date, you must start the registration process again as a new preparer **and** complete 60 hours of Qualifying Education. For more information, please visit [ctec.org](http://ctec.org).

### Signature Authorization

I hereby certify under penalty of perjury under the laws of the state of California, that all information supplied on this form including any attachment is true, correct, and complete to the best of my knowledge and ability.

Print name	PTIN	Phone
Signature <b>X</b>		Date

### Franchise Tax Board Privacy Notice

To learn about your privacy rights, how we may use your information, and consequences if you do not provide information we request, go to [ftb.ca.gov/Forms](http://ftb.ca.gov/Forms) and search for **1131**. To request this notice by mail, call 800.338.0505 and enter form code **948** when instructed.

We may contact third parties to determine if you prepared tax returns for payment or consideration and if you have a valid preparer identification number or credential.

### Where to Send

Mail or fax this completed form and a copy of your credential (if applicable) within 90 days from the date of your notice:

**Mail:** TAX PREPARER ENFORCEMENT MS F142  
**FRANCHISE TAX BOARD**  
 PO BOX 1468  
 SACRAMENTO CA 95812-1468

**Fax:** 916.845.9391