Internal Revenue Service, Treasury

§ 300.5 Enrollment of enrolled agent fee.

(a) Applicability. This section applies to the initial enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.5(b).

(b) Fee. The fee for initially enrolling as an enrolled agent with the IRS is $30.

(c) Person liable for the fee. The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

(d) Effective/applicability date. This section is applicable beginning April 19, 2011.


§ 300.6 Renewal of enrollment of enrolled agent fee.

(a) Applicability. This section applies to the renewal of enrollment of enrolled agents with the IRS Office of Professional Responsibility pursuant to 31 CFR 10.6(d)(6).

(b) Fee. The fee for renewal of enrollment as an enrolled agent with the IRS is $30.

(c) Person liable for the fee. The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled agent with the IRS Office of Professional Responsibility.

(d) Effective/applicability date. This section is applicable beginning April 19, 2011.


§ 300.7 Enrollment of enrolled actuary fee.

(a) Applicability. This section applies to the initial enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.

(b) Fee. The fee for initially enrolling as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is $250.00.

(c) Person liable for the fee. The person liable for the enrollment fee is the applicant filing for enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

(d) Effective/applicability date. This section is applicable beginning January 22, 2008.


§ 300.8 Renewal of enrollment of enrolled actuary fee.

(a) Applicability. This section applies to the renewal of enrollment of enrolled actuaries with the Joint Board for the Enrollment of Actuaries pursuant to 20 CFR Part 901.

(b) Fee. The fee for renewal of enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries is $250.00.

(c) Person liable for the fee. The person liable for the renewal of enrollment fee is the person renewing their enrollment as an enrolled actuary with the Joint Board for the Enrollment of Actuaries.

(d) Effective/applicability date. This section is applicable beginning January 22, 2008.


§ 300.9 Enrolled retirement plan agent special enrollment examination fee.

(a) Applicability. This section applies to the special enrollment examination to become an enrolled retirement plan agent pursuant to 31 CFR 10.4(b).

(b) Fee. The fee for taking the enrolled retirement plan agent special enrollment examination is $11 per part, which is the cost to the government for overseeing the examination and does not include any fees charged by the administrator of the examination.

(c) Person liable for the fee. The person liable for the enrolled retirement plan agent special enrollment examination fee is the applicant taking the examination.

(d) Effective/applicability date. This section is applicable beginning April 19, 2011.

[T.D. 9523, 76 FR 21807, Apr. 19, 2011]