

SUBCHAPTER F—PROCEDURE AND ADMINISTRATION

PART 300—USER FEES

Sec.

300.0 User fees; in general.

300.1 Installment agreement fee.

300.2 Restructuring or reinstatement of installment agreement fee.

300.3 Offer to compromise fee.

300.4 Enrolled agent special enrollment examination fee.

300.5 Enrollment of enrolled agent fee.

300.6 Renewal of enrollment of enrolled agent fee.

300.7 Enrollment of enrolled actuary fee.

300.8 Renewal of enrollment of enrolled actuary fee.

300.9 Renewal of enrollment of enrolled retirement plan agent fee.

300.10 Registered tax return preparer competency examination fee.

300.11 Fee for obtaining a preparer tax identification number.

300.12 Fee for estate tax closing letter.

AUTHORITY: 31 U.S.C. 9701.

SOURCE: T.D. 8589, 60 FR 8299, Feb. 14, 1995, unless otherwise noted.

§ 300.0 User fees; in general.

(a) *In general.* The regulations in this part 300 are designated the User Fee Regulations and provide rules relating to user fees under 31 U.S.C. 9701.

(b) *Applicability.* User fees are imposed on the following services:

(1) Entering into an installment agreement.

(2) Restructuring or reinstating an installment agreement.

(3) Processing an offer to compromise.

(4) Taking the special enrollment examination to become an enrolled agent.

(5) Enrolling an enrolled agent.

(6) Renewing the enrollment of an enrolled agent.

(7) Enrolling an enrolled actuary.

(8) Renewing the enrollment of an enrolled actuary.

(9) Renewing the enrollment of an enrolled retirement plan agent.

(10) Taking the registered tax return preparer competency examination.

(11) Applying for a preparer tax identification number.

(12) Requesting an estate tax closing letter.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9086, 68 FR 48787, Aug. 15, 2003; T.D. 9288, 71 FR 58742, Oct. 5, 2006; T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9370, 72 FR 72607, Dec. 21, 2007; T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9523, 76 FR 21806, Apr. 19, 2011; T.D. 9559, 76 FR 72623, Nov. 25, 2011; T.D. 9858, 84 FR 20804, May 13, 2019; T.D. 9957, 86 FR 53542, Sept. 28, 2021; T.D. 9962, 87 FR 11297, Mar. 1, 2022]

§ 300.1 Installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code.

(b) *Fee.* The fee for entering into an installment agreement before January 1, 2017, is \$120. The fee for entering into an installment agreement on or after January 1, 2017, is \$225. A reduced fee applies in the following situations:

(1) For installment agreements entered into before January 1, 2017, the fee is \$52 when the taxpayer pays by way of a direct debit from the taxpayer's bank account. The fee is \$107 when the taxpayer pays by way of a direct debit from the taxpayer's bank account for installment agreements entered into on or after January 1, 2017;

(2) For online payment agreements entered into before January 1, 2017, the fee is \$120, except that the fee is \$52 when the taxpayer pays by way of a direct debit from the taxpayer's bank account. The fee is \$149 for entering into online payment agreements on or after January 1, 2017, except that the fee is \$31 when the taxpayer pays by way of a direct debit from the taxpayer's bank account; and

(3) Notwithstanding the type of installment agreement and method of payment, the fee is \$43 if the taxpayer is a low-income taxpayer, that is, an individual who falls at or below 250 percent of the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511), or such other measure that is adopted by

§ 300.2

the Secretary, except that the fee is \$31 when the taxpayer pays by way of a direct debit from the taxpayer's bank account with respect to online payment agreements entered into on or after January 1, 2017;

(c) *Person liable for fee.* The person liable for the installment agreement fee is the taxpayer entering into an installment agreement.

(d) *Applicability date.* This section is applicable beginning January 1, 2017.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9647, 78 FR 72018, Dec. 2, 2013; T.D. 9798, 81 FR 86960, Dec. 2, 2016]

§ 300.2 Restructuring or reinstatement of installment agreement fee.

(a) *Applicability.* This section applies to installment agreements under section 6159 of the Internal Revenue Code that are in default. An installment agreement is deemed to be in default when a taxpayer fails to meet any of the conditions of the installment agreement.

(b) *Fee.* The fee for restructuring or reinstating an installment agreement before January 1, 2017, is \$50. The fee for restructuring or reinstating an installment agreement on or after January 1, 2017, is \$89. If the taxpayer is a low-income taxpayer, that is, an individual who falls at or below 250 percent of the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511), or such other measure that is adopted by the Secretary, then the fee for restructuring or reinstating an installment agreement on or after January 1, 2017 is \$43.

(c) *Person liable for fee.* The person liable for the restructuring or reinstatement fee is the taxpayer that has an installment agreement restructured or reinstated.

26 CFR Ch. I (4–1–23 Edition)

(d) *Applicability date.* This section is applicable beginning January 1, 2017.

[T.D. 8589, 60 FR 8299, Feb. 14, 1995, as amended by T.D. 9306, 71 FR 78075, Dec. 28, 2006; T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9647, 78 FR 72018, Dec. 2, 2013; T.D. 9798, 81 FR 86960, Dec. 2, 2016]

§ 300.3 Offer to compromise fee.

(a) *Applicability.* This section applies to the processing of offers to compromise tax liabilities pursuant to § 301.7122–1 of this chapter. Except as provided in this section, this fee applies to all offers to compromise accepted for processing.

(b) *Fee.* (1) The fee for processing an offer to compromise submitted before April 27, 2020, is \$186. The fee for processing an offer to compromise submitted on or after April 27, 2020, is \$205. No fee will be charged if an offer is—

(i) Based solely on doubt as to liability as defined in § 301.7122–1(b)(1) of this chapter;

(ii) Made by a low-income taxpayer, that is, an individual whose income falls at or below the dollar criteria established by the poverty guidelines updated annually in the FEDERAL REGISTER by the U.S. Department of Health and Human Services under authority of section 673(2) of the Omnibus Budget Reconciliation Act of 1981 (95 Stat. 357, 511) or such other measure that is adopted by the Secretary; or

(iii) Made by a low-income taxpayer, as described in section 7122(c)(3) of the Internal Revenue Code, and submitted after July 1, 2019.

(2) The fee will be applied against the amount of the offer, unless the taxpayer requests that it be refunded, if the offer is—

(i) Accepted to promote effective tax administration pursuant to § 301.7122–1(b)(3) of this chapter; or

(ii) Accepted based on doubt as to collectibility and a determination that collection of an amount greater than the amount offered would create economic hardship within the meaning of § 301.6343–1 of this chapter.

(3) Except as otherwise provided in this paragraph (b), the fee will not be refunded to the taxpayer if the offer is accepted, rejected, withdrawn, or returned as nonprocessable after acceptance for processing.

Internal Revenue Service, Treasury

§ 300.8

(4) No additional fee will be charged if a taxpayer resubmits an offer the Secretary determines to have been rejected in error or returned in error after acceptance for processing.

(c) *Person liable for the fee.* The person liable for the processing fee is the taxpayer whose tax liabilities are the subject of the offer.

(d) *Applicability date.* This section is applicable beginning April 27, 2020.

[T.D. 9086, 68 FR 48787, Aug. 15, 2003, as amended by T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9647, 78 FR 72018, Dec. 2, 2013; T.D. 9894, 85 FR 14572, Mar. 13, 2020]

§ 300.4 Enrolled agent special enrollment examination fee.

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

(b) *Fee.* The fee for taking the enrolled agent special enrollment examination is \$99 per part, which is the cost to the government for overseeing the development and administration of the examination and is in addition to the fees charged by the administrator of the examination.

(c) *Person liable for the fee.* The person liable for the special enrollment examination fee is the applicant taking the examination.

(d) *Applicability date.* This section applies to registrations for the enrolled agent special enrollment examination that occur on or after March 31, 2022.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9523, 76 FR 21806, Apr. 19, 2011; T.D. 9820, 82 FR 33012, July 19, 2017; T.D. 9962, 87 FR 11297, Mar. 1, 2022]

§ 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 \$140.

(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) *Applicability date.* This section is applicable beginning October 31, 2022.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60320, Sept. 30, 2010; T.D. 9523, 76 FR 21807, Apr. 19, 2011; T.D. 9858, 84 FR 20804, May 13, 2019; T.D. 9966, 87 FR 58972, Sept. 29, 2022]

§ 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 \$140.

(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) *Applicability date.* This section is applicable beginning October 31, 2022.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010; T.D. 9523, 76 FR 21807, Apr. 19, 2011; T.D. 9858, 84 FR 20804, May 13, 2019; T.D. 9966, 87 FR 58972, Sept. 29, 2022]

§ 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.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010]

§ 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

§ 300.9

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.

[T.D. 9370, 72 FR 72607, Dec. 21, 2007, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010]

§ 300.9 Renewal of enrollment of enrolled retirement plan agent fee.

(a) *Applicability.* This section applies to the renewal of enrollment of enrolled retirement plan agents with the IRS pursuant to 31 CFR 10.5(b).

(b) *Fee.* The fee for renewal of enrollment as an enrolled retirement plan agent with the IRS is \$140.

(c) *Person liable for the fee.* The person liable for the renewal of enrollment fee is the person renewing enrollment as an enrolled retirement plan agent with the IRS.

(d) *Applicability date.* This section is applicable beginning October 31, 2022.

[T.D. 9523, 76 FR 21807, Apr. 19, 2011. Redesignated and amended at 84 FR 20804, May 13, 2019. Redesignated by T.D. 9962 at 87 FR 11297, Mar. 1, 2022; T.D. 9966, 87 FR 58972, Sept. 29, 2022]

§ 300.10 Registered tax return preparer competency examination fee.

(a) *Applicability.* This section applies to the competency examination to become a registered tax return preparer pursuant to 31 CFR 10.4(c).

(b) *Fee.* The fee for taking the registered tax return preparer competency examination is \$27, which is the government cost 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 competency examination fee is the applicant taking the examination.

26 CFR Ch. I (4–1–23 Edition)

(d) *Effective/applicability date.* This section is applicable beginning November 25, 2011.

[T.D. 9559, 76 FR 72623, Nov. 25, 2011. Redesignated at 84 FR 20804, May 13, 2019. Redesignated by T.D. 9962 at 87 FR 11297, Mar. 1, 2022]

§ 300.11 Fee for obtaining a preparer tax identification number.

(a) *Applicability.* This section applies to the application for and renewal of a preparer tax identification number pursuant to 26 CFR 1.6109–2(d).

(b) *Fee.* The fee to apply for or renew a preparer tax identification number is \$21 per year and is in addition to the fee charged by the contractor.

(c) *Person liable for the fee.* The individual liable for the application or renewal fee is the individual applying for and renewing a preparer tax identification number from the IRS.

(d) *Applicability date.* This section applies to applications for or renewal of a preparer tax identification number filed on or after August 17, 2020.

[T.D. 9503, 75 FR 60321, Sept. 30, 2010. Redesignated at T.D. 9523, 76 FR 21807, Apr. 19, 2011, and further redesignated by T.D. 9559, 76 FR 72623, Nov. 25, 2011; T.D. 9742, 80 FR 66794, Oct. 30, 2015; T.D. 9781, 81 FR 52767, Aug. 10, 2016. Redesignated at 84 FR 20804, May 13, 2019. T.D. 9903, 85 FR 43436, July 17, 2020. Redesignated by T.D. 9962 at 87 FR 11297, Mar. 1, 2022]

§ 300.12 Fee for estate tax closing letter.

(a) *Applicability.* This section applies to the request by a person described in paragraph (c) of this section for an estate tax closing letter from the IRS.

(b) *Fee.* The fee for issuing an estate tax closing letter is \$67.

(c) *Person liable for the fee.* The person liable for the fee is the estate of the decedent or other person requesting, in accordance with applicable procedures and policies, an estate tax closing letter to be issued with respect to the estate.

(d) *Applicability date.* This section applies to requests for estate tax closing letters received by the IRS on or after October 28, 2021.

[T.D. 9957, 86 FR 53542, Sept. 28, 2021. Redesignated by T.D. 9962 at 87 FR 11297, Mar. 1, 2022]