AUTHENTICATED
U.S. GOVERNMENT
INFORMATION
GPO

§ 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 Office of Professional Responsibility is $125.

(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 November 6, 2006.

[T.D. 9288, 71 FR 58742, Oct. 5, 2006, as amended by T.D. 9503, 75 FR 60321, Sept. 30, 2010]

§ 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 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 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 $50 per year, which is the cost to the government for processing the application for a preparer tax identification number and does not include any fees charged by the vendor.

(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) *Effective/applicability date*. This section is applicable beginning September 30, 2010.

[T.D. 9503, 75 FR 60321, Sept. 30, 2010]

PART 301—PROCEDURE AND ADMINISTRATION

Information and Returns

RETURNS AND RECORDS

RECORDS, STATEMENTS, AND SPECIAL RETURNS

Sec.
301.269B–1 Stapled foreign corporations.
301.6001–1 Notice or regulations requiring records, statements, and special returns.

TAX RETURNS OR STATEMENTS

General Requirement

301.6011–1 General requirement of return, statement or list.
301.6011–2 Required use of magnetic media.
301.6011–3 Required use of magnetic media for partnership returns.
301.6011–5 Required use of magnetic media for corporate income tax returns.
301.6011–6 Statement of series and series organizations [Reserved]