

**§ 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*

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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]