§ 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, 2014, is $45. The fee for restructuring or reinstating an installment agreement on or after January 1, 2014, is $50.

(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.

(d) Effective/applicability date. This section is applicable beginning January 1, 2014.


§ 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 before January 1, 2014, is $150. The fee for processing an offer to compromise on or after January 1, 2014, is $186. No fee will be charged if an 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provided in this paragraph (b), the fee will not be refunded to the taxpayer if the offer is accepted, rejected, withdrawn, or returned as nonprocessable after acceptance for processing.

(d) Effective/applicability date. This section is applicable beginning January 1, 2014.


§ 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 special enrollment examination is $11 per part, which is the government cost for overseeing the examination and does not include any fees charged by the examination administrator.

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

(d) Effective/applicability date. This section is applicable beginning November 6, 2006.