

Internal Revenue Service, Treasury

§ 300.9

§ 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.

[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]

§ 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.

[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]

§ 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 en-

rolled 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 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]