

IRS News Release

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IRS Releases Proposed Regulations that Would Reduce Enrolled Agent Fees

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WASHINGTON — The Internal Revenue Service today released proposed regulations that would reduce fees related to application and renewal for enrolled agents and enrolled retirement plan agents. The reduction is related to the preparer tax identification number requirements implemented last month which establish a new registration process and fee for all return preparers.

The proposed regulations ([REG-124018-10](#)) would reduce the fee for application and renewal for enrolled agents and enrolled retirement plan agents from \$125 to \$30. The reduction reflects the fact that the processes used to review enrollment and renewal of enrollment applications are partially duplicative of the new process for reviewing a PTIN application, which costs \$64.25.

Individuals granted status as an enrolled agent or enrolled retirement plan agent must renew enrollment every three years. The renewal schedule is based on the last digit of the individual's social security number or tax identification number.

Tax professionals and other interested parties have until Jan. 10 to submit comments regarding the proposed regulations.

Delay of Renewal Period for Certain Enrolled Agents

In anticipation of these proposed regulations, the IRS recently announced in [Announcement 2010-81](#) a delay of the renewal period for enrolled agents whose tax identification numbers end in 4, 5, or 6. The IRS is not accepting or processing applications for renewal of enrollment until further guidance is issued.

Individuals who have successfully completed the special enrollment examination may submit an application for enrollment, but the current user fee of \$125 must be paid with the application until final regulations reducing the user fee are published in the Federal Register. These individuals also may choose to delay filing an application for enrollment until the user fee is reduced. Individuals who delay filing an application for enrollment may not practice before the IRS until the application is submitted and the Office of Professional Responsibility has granted enrollment.

Reminder of New Registration Requirement for All Return Preparers

The IRS recently launched a new online application system to obtain a PTIN. All paid tax return preparers who prepare all or substantially all of a tax return are required to use the new registration system to obtain a PTIN. Individuals who obtained a PTIN prior to Sept. 28,

2010, need to reapply under the new system but generally will be reassigned the same number.

Applicants must pay \$64.25 to obtain or renew a PTIN. Access to the online system is available through the Tax Professionals page of IRS.gov. Receipt of a PTIN will be immediate after successful online registration. Or a paper application may be submitted on [Form W-12](#), IRS Paid Preparer Tax Identification Number Application, with a response time of four to six weeks.

For more, see the [Tax Professionals page](#) on IRS.gov, which features step-by-step instructions and multiple [FAQs](#) on the new registration system.