

Part III - Administrative, Procedural, and Miscellaneous

REINSTATEMENT OF RENEWAL PERIOD FOR ENROLLED AGENTS WHOSE TAX IDENTIFICATION NUMBERS END IN 4, 5, OR 6.

Announcement 2011-29

In Announcement 2010-81, 2010-45 I.R.B 638, the IRS delayed the renewal period under section 10.6(d) of the regulations governing practice before the IRS, Treasury Department Circular No. 230, 31 CFR part 10 (Circular 230), for enrolled agents whose social security number or tax identification number ends in 4, 5, or 6. This Announcement reinstates the renewal period for affected enrolled agents beginning June 1, 2011, which is thirty days after the publication of this Announcement.

Section 10.6(d) of Circular 230 requires that, to maintain active enrollment to practice before the IRS, enrolled agents must renew enrollment every third year after initial enrollment is granted. The renewal period for enrolled agents whose social security number or tax identification number ends in 4, 5, or 6 was scheduled to begin on November 1, 2010, and end on January 31, 2011.

On October 14, 2010, the Treasury Department and the IRS released Announcement 2010-81, which delayed the renewal period for enrolled agents whose social security number or tax identification number ends in 4, 5, or 6. The Treasury Department and the IRS delayed the renewal period at that time because it anticipated issuing guidance that reduced the initial enrollment and renewal of enrollment user fees for enrolled agents and enrolled retirement plan agents. The reduction in these user fees resulted from the reallocation of portions of the enrolled agent and enrolled retirement plan agent initial enrollment and renewal of enrollment processes to the PTIN application and renewal process, which are recovered by a \$50 user fee to the IRS to apply for or renew a preparer tax identification number (PTIN). See Treas. Reg. § 300.9. On April 19, 2011, the Treasury Department and the IRS published final regulations (TD 9523) that reduce the enrolled agent and enrolled retirement plan agent initial enrollment and renewal of enrollment user fees to \$30.

Accordingly, the Treasury Department and the IRS now announce that the renewal period for enrolled agents is reinstated beginning June 1, 2011. The renewal period will conclude 90 days later on August 30, 2011. Enrolled agents whose social security number or tax identification number ends in 4, 5, or 6 must submit their application for renewal of enrollment, along with the \$30 renewal fee, to the IRS during this period. The IRS expects to process these applications and issue enrollment cards before November 28, 2011, 90 days after the end of the enrollment period.

The enrollment status of enrolled agents who come within the provisions of Announcement 2010-81 is not affected due to the delay announced in that document. Renewal of enrollment will be retroactive to April 1, 2011, for enrolled agents who come within the provisions of Announcement 2010-81 and who properly renew their enrollment before August 31, 2011. These enrolled agents must still complete all continuing professional education hours as provided in section 10.6(e) of Circular 230.

Enrolled agents not affected by Announcement 2010-81 should refer to sections 10.6(d)(2) and (3) in Circular 230 to determine their renewal of enrollment periods. Enrolled agents whose social security numbers do not end in 4, 5, or 6, whose renewal of enrollment period was prior to January 31, 2011, and who are delinquent in renewing their enrollment must pay the \$125 renewal fee.

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