



## DEPARTMENT OF THE TREASURY

### Internal Revenue Service

#### 26 CFR Part 300

#### [REG-108673-25]

#### RIN 1545-BR56

### Preparer Tax Identification Number (PTIN) User Fee Update

**AGENCY:** Internal Revenue Service (IRS), Treasury.

**ACTION:** Notice of proposed rulemaking.

**SUMMARY:** In the Rules and Regulations section of this issue of the ***Federal Register***, the Department of the Treasury (Treasury Department) and the IRS are issuing interim final regulations that amend the current regulations to reduce from \$11 to \$10 the amount of the user fee imposed on tax return preparers to apply for or renew a preparer tax identification number (PTIN).

**DATES:** Electronic or written comments and requests for a public hearing must be received by [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER].

**ADDRESSES:** Commenters are strongly encouraged to submit public comments electronically. Submit electronic submissions via the Federal eRulemaking Portal at <https://www.regulations.gov> (indicate IRS and REG-108673-25) by following the online instructions for submitting comments. Requests for a public hearing must be submitted as prescribed in the “Comments and Requests for a Public Hearing” section. Once submitted to the Federal eRulemaking Portal, comments cannot be edited or withdrawn. The Treasury Department and the IRS will publish for public availability any comments submitted to the IRS’s public docket. Send paper submissions to: CC:PA:01:PR (REG-108673-25), Room 5203, Internal Revenue Service, P.O. Box 7604, Ben Franklin

Station, Washington, DC 20044.

**FOR FURTHER INFORMATION CONTACT:** Concerning the proposed regulations, Jamie Song at (202) 317-6845; concerning cost methodology, Maria E. Arias-Buchanan at (202) 803-9569; concerning submissions of comments or requests for a public hearing, the Publications and Regulations Section at (202) 317-6901 (not toll-free numbers) or by email at *publichearings@irs.gov* (preferred).

## **SUPPLEMENTARY INFORMATION:**

### **Background and Explanation of Provisions**

Interim final regulations in the Rules and Regulations section of this issue of the ***Federal Register*** amend regulations under 26 CFR part 300 setting a user fee for individuals who apply for or renew a PTIN. The Independent Offices Appropriation Act of 1952 (IOAA), which is codified at 31 U.S.C. 9701, authorizes agencies to prescribe regulations that establish user fees for services provided by the agency. The IOAA provides that regulations implementing user fees are subject to policies prescribed by the President; these policies are set forth in the Office of Management and Budget Circular A-25, 58 FR 38142 (July 15, 1993).

The text of the interim final regulations also serves as the text of these proposed regulations. The preamble to the interim final regulations explains the interim final regulations and these proposed regulations.

### **Special Analyses**

#### *I. Regulatory Planning and Review*

These proposed regulations are not subject to review under section 6(b) of Executive Order 12866 pursuant to the Memorandum of Agreement (July 4, 2025) between the Treasury Department and the Office of Management and Budget regarding review of tax regulations.

#### *II. Regulatory Flexibility Act*

Pursuant to the Regulatory Flexibility Act (5 U.S.C. chapter 6), it is hereby certified that these proposed regulations will not have a significant economic impact on a substantial number of small entities. These proposed regulations affect individuals who prepare or assist in preparing all or substantially all of a tax return or claim for refund for compensation. Only individuals, not businesses, can have a PTIN. Thus, the economic impact of these regulations on any small entity generally will be a result of an individual tax return preparer who is required to have a PTIN owning a small business or a small business otherwise employing an individual tax return preparer who is required to have a PTIN. The Treasury Department and the IRS estimate that approximately 915,437, 942,900, and 971,187 individuals will apply annually for an initial or renewal PTIN in fiscal years 2026, 2027, and 2028, respectively. Although the interim final regulations will likely affect a substantial number of small entities, the economic impact on those entities is not significant. The interim final regulations will establish a \$10 user fee per application or renewal (plus \$8.75 payable directly to the contractor), which is a reduction from the previously established user fee and will not have a significant economic impact on a small entity. Accordingly, the Secretary of the Treasury (or the Secretary's delegate) certifies that the rule will not have a significant economic impact on a substantial number of small entities, and a regulatory flexibility analysis is not required.

### *III. Unfunded Mandates Reform Act*

Section 202 of the Unfunded Mandates Reform Act of 1995 (UMRA) requires that agencies assess anticipated costs and benefits and take certain other actions before issuing a final rule that includes any Federal mandate that may result in expenditures in any one year by a State, local, or Tribal government, in the aggregate, or by the private sector, of \$100 million in 1995 dollars, updated annually for inflation. This rule does not

include any Federal mandate that may result in expenditures by State, local, or Tribal governments, or by the private sector in excess of that threshold.

#### *IV. Executive Order 13132: Federalism*

Executive Order 13132 (Federalism) prohibits an agency from publishing any rule that has federalism implications if the rule either imposes substantial, direct compliance costs on State and local governments, and is not required by statute, or preempts State law, unless the agency meets the consultation and funding requirements of section 6 of the Executive order. These proposed regulations do not have federalism implications and do not impose substantial direct compliance costs on State and local governments or preempt State law within the meaning of the Executive order.

#### *V. Submission to Small Business Administration*

Pursuant to section 7805(f) of the Internal Revenue Code, this notice of proposed rulemaking has been submitted to the Chief Counsel of the Office of Advocacy of the Small Business Administration for comment on its impact on small business.

### **Comments and Requests for a Public Hearing**

Consideration will be given to comments that are submitted timely to the IRS as prescribed in this preamble under the **ADDRESSES** heading. The Treasury Department and the IRS request comments on all aspects of the proposed regulations. Any comments submitted will be made available at <https://www.regulations.gov> or upon request.

A public hearing will be scheduled if requested in writing by any person who timely submits electronic or written comments. Requests for a public hearing are also encouraged to be made electronically. If a public hearing is scheduled, notice of the date and time for the public hearing will be published in the ***Federal Register***.

### **Drafting Information**

The principal author of these regulations is Jamie Song, Office of the Associate Chief Counsel (Procedure and Administration). Other personnel from the Treasury Department and the IRS participated in the development of the regulations.

### **List of Subjects in 26 CFR Part 300**

Estate taxes, Excise taxes, Fees, Gift taxes, Income taxes, Reporting and recordkeeping requirements.

### **Proposed Amendments to the Regulations**

Accordingly, the Treasury Department and IRS propose to amend 26 CFR part 300 as follows:

### **PART 300—USER FEES**

**Paragraph 1.** The authority citation for part 300 continues to read as follows:

**Authority:** 31 U.S.C. 9701.

**Par. 2.** Section 300.11 is amended by revising paragraphs (b) and (d) to read as follows:

#### **§300.11 Fee for obtaining a preparer tax identification number.**

\* \* \* \* \*

(b) [The text of proposed § 300.11(b) is the same as the text of § 300.11(b) in the interim final rule published elsewhere in this issue of the ***Federal Register***].

\* \* \* \* \*

(d) [The text of proposed § 300.11(d) is the same as the text of § 300.11(d) in the interim final rule published elsewhere in this issue of the ***Federal Register***].

**Edward T. Killen,**

*Acting Chief Tax Compliance Officer.*