

User Fee for Employee Plan Determination Letter Request

► Attach to determination letter application.

For IRS Use Only
Control number _____
Amount paid _____
User fee screener _____

1 Sponsor's name (employer if single-employer plan)	2 Sponsor's employer identification number
3 Plan name	4 Plan number

Request for Letter Covering Average Benefit Test and/or Any General Test	Fee
---	------------

5a <input type="checkbox"/> Form 5300	\$1,250
b <input type="checkbox"/> Form 5303	1,250
c <input type="checkbox"/> Form 5307	1,000
d <input type="checkbox"/> Form 5310	375
e <input type="checkbox"/> Multiple employer plans (Form 5300):	
(1) <input type="checkbox"/> 2 to 10 employers	1,250
(2) <input type="checkbox"/> 11 to 99 employers	2,000
(3) <input type="checkbox"/> 100 to 499 employers	3,500
(4) <input type="checkbox"/> Over 499 employers	6,500

Request for Letter Not Covering Average Benefit Test or Any General Test	Fee
---	------------

6a <input type="checkbox"/> Form 5300	\$ 700
b <input type="checkbox"/> Form 5303	700
c <input type="checkbox"/> Form 5307	125
d <input type="checkbox"/> Form 5310	225
e <input type="checkbox"/> Form 6406	125
f <input type="checkbox"/> Multiple employer plans (Form 5300):	
(1) <input type="checkbox"/> 2 to 10 employers	700
(2) <input type="checkbox"/> 11 to 99 employers	1,400
(3) <input type="checkbox"/> 100 to 499 employers	2,800
(4) <input type="checkbox"/> Over 499 employers	5,600
g <input type="checkbox"/> Volume submitter specimen plan	1,500
(1) <input type="checkbox"/> Non-model amendments	400
h <input type="checkbox"/> Form 4461 or Form 4461-A (regional prototype plan)	1,500
(1) <input type="checkbox"/> Non-model amendments	400
i <input type="checkbox"/> Form 4461-B (adopter of mass submitter regional prototype plan)	100
j <input type="checkbox"/> Group trust	750

Attach Check or Money Order Here

Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee with each application for a determination letter. The user fees are listed on lines 5 and 6 on page 1. For more information, see Rev. Proc. 96-8, 1996-1 I.R.B. 187; Rev. Proc. 94-13, 1994-1 C.B. 566; and Rev. Proc. 95-12, 1995-1 C.B. 508.

Check the appropriate box on line 5 if your plan uses the average benefit test to satisfy minimum coverage requirements and/or any general test to show nondiscrimination in the amount of contributions or benefits, and you wish to receive a determination letter that covers these issues.

Check the appropriate box on line 6 if you do not wish to receive a determination letter that covers the average benefit test and/or any general test (i.e., the plan does not use these tests or you do not want these issues addressed even though the plan uses these tests). A general test plan is a plan that is other than a design-based safe harbor or nondesign-based safe harbor plan.

Attach to Form 8717 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8717 to your determination letter application. To avoid delays, send the determination letter application and Form 8717 to the applicable IRS address shown below. If you have multiple plans (e.g., a profit-sharing plan and a money purchase plan), submit a separate determination letter application and Form 8717 for each plan.

Where To File

File Form 8717 and the determination letter application as follows. For more information, see Rev. Proc. 96-6, 1996-1 I.R.B. 151.

Single employer plans.—File where the principal place of business of the employer (within the meaning of IRC sections 414(b), 414(c), and 414(m)) is located.

Multiemployer plans.—File where the trustee's principal place of business is located. If the plan has more than one trustee, file where the trustees usually meet.

Other plans maintained by more than one employer (multiple employer plans).—File where the principal place of business of the plan sponsor or administrator is located. This means the principal place of business of the association, committee, joint board of trustees, or other similar group of representatives of those who established or maintain the plan.

Domestic employers using foreign situs trust.—File where the employer's principal place of business is located. If there is a plan administrator, file where the plan administrator is located.

Foreign employers.—File with the Internal Revenue Service, EP/EO Division, P.O. Box 17288, Baltimore, MD 21203.

Group trusts.—Group trust arrangements under Rev. Rul. 81-100 should file the request for the master trust where the principal place of business of the trustee is located.

If the entity is in:	Send fee and request for determination letter or notification letter to:
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17288 Baltimore, MD 21203
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service P.O. Box 192 Covington, KY 41012-0192
Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming	Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee	Internal Revenue Service EP/EO Division P. O. Box 941 Atlanta, GA 30370
Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington	Internal Revenue Service EP Application EP/EO Division McCaslin Industrial Park 2 Cupania Circle Monterey Park, CA 91755-7406
Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin	Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-6 Chicago, IL 60604

