

# User Fee for Employee Plan Determination Letter Request

**For IRS Use Only**  
 Control number \_\_\_\_\_  
 Amount paid \_\_\_\_\_  
 User fee screener \_\_\_\_\_

▶ **Attach to determination letter applications.**

<b>1</b> Sponsor's name	<b>2</b> Sponsor's employer identification number
<b>3</b> Plan name	<b>4</b> Plan number

<b>Request for Letter Covering Average Benefit Test and/or Any General Test</b>	<b>Fee</b>
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<b>5a</b>	<input type="checkbox"/>	Form 5300 . . . . .	\$1,250
<b>b</b>	<input type="checkbox"/>	Form 5303 . . . . .	1,250
<b>c</b>	<input type="checkbox"/>	Form 5307 . . . . .	1,000
<b>d</b>	<input type="checkbox"/>	Form 5310 . . . . .	375
<b>e</b>	<input type="checkbox"/>	Multiple employer plans (Form 5300):	
	<b>(1)</b>	<input type="checkbox"/> 2 to 10 employers . . . . .	1,250
	<b>(2)</b>	<input type="checkbox"/> 11 to 99 employers . . . . .	2,000
	<b>(3)</b>	<input type="checkbox"/> 100 to 499 employers . . . . .	3,500
	<b>(4)</b>	<input type="checkbox"/> Over 499 employers . . . . .	6,500

<b>Request for Letter Not Covering Average Benefit Test or Any General Test</b>	<b>Fee</b>
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<b>6a</b>	<input type="checkbox"/>	Form 5300 . . . . .	\$ 700
<b>b</b>	<input type="checkbox"/>	Form 5303 . . . . .	700
<b>c</b>	<input type="checkbox"/>	Form 5307 . . . . .	125
<b>d</b>	<input type="checkbox"/>	Form 5310 . . . . .	225
<b>e</b>	<input type="checkbox"/>	Form 6406 . . . . .	125
<b>f</b>	<input type="checkbox"/>	Multiple employer plans (Form 5300):	
	<b>(1)</b>	<input type="checkbox"/> 2 to 10 employers . . . . .	700
	<b>(2)</b>	<input type="checkbox"/> 11 to 99 employers . . . . .	1,400
	<b>(3)</b>	<input type="checkbox"/> 100 to 499 employers . . . . .	2,800
	<b>(4)</b>	<input type="checkbox"/> Over 499 employers . . . . .	5,600
<b>g</b>	<input type="checkbox"/>	Volume submitter specimen plan . . . . .	1,500
	<b>(1)</b>	<input type="checkbox"/> Non-model amendments . . . . .	400
<b>h</b>	<input type="checkbox"/>	Form 4461 or Form 4461-A (regional prototype plan) . . . . .	1,500
	<b>(1)</b>	<input type="checkbox"/> Non-model amendments . . . . .	400
<b>i</b>	<input type="checkbox"/>	Form 4461-B (adopter of mass submitter regional prototype plan) . . . . .	100
<b>j</b>	<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. 94-8, 1994-1 I.R.B. 176, and Rev. Proc. 94-13, 1994-3 I.R.B. 18.

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.

**Note:** *Restated plans and plans initially amended to comply with the Tax Reform Act of 1986 cannot use Form 6406, Short Form Application for Determination for Amendment of Employee Benefit Plan. These plans should use Form 5300 or Form 5303, whichever applies.*

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  
EP/EO Division  
P. O. Box 3159  
Cincinnati, OH 45201

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  
91754-7406

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

