

# User Fee for Employee Plan Determination Letter Request

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

▶ **Attach to determination letter application.**

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	5a \$1,250
5b <input type="checkbox"/> Form 5303	5b 1,250
5c <input type="checkbox"/> Form 5307	5c 1,000
5d <input type="checkbox"/> Form 5310	5d 375
5e <input type="checkbox"/> Multiple employer plans (Form 5300):	
(1) <input type="checkbox"/> 2 to 10 employers	5e(1) 1,250
(2) <input type="checkbox"/> 11 to 99 employers	5e(2) 2,000
(3) <input type="checkbox"/> 100 to 499 employers	5e(3) 3,500
(4) <input type="checkbox"/> Over 499 employers	5e(4) 6,500
5f <input type="checkbox"/> Multiple employer plans (Form 5310):	
(1) <input type="checkbox"/> 2 to 10 employers	5f(1) 375
(2) <input type="checkbox"/> 11 to 99 employers	5f(2) 600
(3) <input type="checkbox"/> 100 to 499 employers	5f(3) 1,000
(4) <input type="checkbox"/> Over 499 employers	5f(4) 2,000

Request for Letter NOT Covering Average Benefit Test or Any General Test	Fee
6a <input type="checkbox"/> Form 5300	6a \$ 700
6b <input type="checkbox"/> Form 5303	6b 700
6c <input type="checkbox"/> Form 5307	6c 125
6d <input type="checkbox"/> Form 5310	6d 225
6e <input type="checkbox"/> Form 6406	6e 125
6f <input type="checkbox"/> Multiple employer plans (Form 5300):	
(1) <input type="checkbox"/> 2 to 10 employers	6f(1) 700
(2) <input type="checkbox"/> 11 to 99 employers	6f(2) 1,400
(3) <input type="checkbox"/> 100 to 499 employers	6f(3) 2,800
(4) <input type="checkbox"/> Over 499 employers	6f(4) 5,600
6g <input type="checkbox"/> Multiple employer plans (Form 5310):	
(1) <input type="checkbox"/> 2 to 10 employers	6g(1) 225
(2) <input type="checkbox"/> 11 to 99 employers	6g(2) 450
(3) <input type="checkbox"/> 100 to 499 employers	6g(3) 900
(4) <input type="checkbox"/> Over 499 employers	6g(4) 1,800
6h <input type="checkbox"/> Volume submitter:	
(1) <input type="checkbox"/> Specimen plan	6h(1) 1,500
(2) <input type="checkbox"/> Lead specimen plan (see Rev. Proc. 2000-20)	6h(2) 3000
(3) <input type="checkbox"/> Specimen plan identical to lead specimen plan (see Rev. Proc. 2000-20)	6h(3) 100
6i <input type="checkbox"/> Group trust	6i 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. 2000-8, 2000-1 I.R.B. 230, and Rev. Proc. 2000-20, 2000-6 I.R.B. 553.

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 United States Treasury 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.

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

To avoid delays, send the determination letter application and Form 8717 to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8717 to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

However, a request for approval of a volume submitter specimen plan must be sent to the Volume Submitter Coordinator at the following address:

Internal Revenue Service  
P.O. Box 2508  
Cincinnati, OH 45201  
Attn: VSC  
Room 4106

If you are using express mail or a delivery service, send the request for approval of the volume submitter specimen plan to:

Internal Revenue Service  
550 Main Street  
Cincinnati, OH 45202  
Attn: VSC  
Room 4106

