DRAFT

Form **8717**
(Rev. January 2002)
Department of the Treasury
Internal Revenue Service

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

Caution: *If this is an application for a determination letter that meets the conditions for exemption from user fees described in section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001, complete only the certification below. For all other applications, leave the certification blank and check the appropriate box in column A or B of line 5.*

Certification

I certify that the application for a determination letter on the qualified status of_____ (name of the plan) meets the conditions for exemption from user fees described in section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001.

Signature _____ Title _____ Date _____

FORM SUBMITTED	**FEE SCHEDULE**	
	A	**B**
5a. Form 5300:	with Demo 5 and/or Demo 6: ☐ $1,250	no Demo 5 and no Demo 6 ☐ $ 700
b. Form 5307:	with Demo 5 and/or Demo 6: ☐ $1,000	no Demo 5 and no Demo 6 ☐ $ 125
c. Form 5310:	with Demo 5 and/or Demo 6: ☐ $ 375	no Demo 5 and no Demo 6 ☐ $ 225
d. Form 6406:	Not applicable	☐ $ 125
e. Multiple employer plans (Form 5300):	with Demo 5 and/or Demo 6:	no Demo 5 and no Demo 6
(1) 1 to 10 Forms 5300 submitted	☐ (1) $ 1,250	☐ (1) $ 700
(2) 11 to 99 Forms 5300 submitted	☐ (2) $ 2,000	☐ (2) $ 1,400
(3) 100 to 499 Forms 5300 submitted	☐ (3) $ 3,500	☐ (3) $ 2,800
(4) Over 499 Forms 5300 submitted	☐ (4) $ 6,500	☐ (4) $ 5,600
f. Multiple employer plans (Form 5310):	with Demo 5 and/or Demo 6:	no Demo 5 and no Demo 6
(1) 2 to 10 employers maintaining the plan	☐ (1) $ 375	☐ (1) $ 225
(2) 11 to 99 employers maintaining the plan.	☐ (2) $ 600	☐ (2) $ 450
(3) 100 to 499 employers maintaining the plan	☐ (3) $ 1,000	☐ (3) $ 900
(4) Over 499 employers maintaining the plan	☐ (4) $ 2,000	☐ (4) $ 1,800
g. Volume submitter:		
(1) Specimen plan		☐ (1) $ 1,500
(2) Lead specimen plan (see Rev. Proc. 2000-20)		☐ (2) $ 3,000
(3) Specimen plan identical to lead specimen plan (see Rev. Proc. 2000-20)		☐ (3) $ 100
h. 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 page 1. For more information, see Rev. Proc. 2002-8, 2002-1 I.R.B., and Rev. Proc. 2000-20, 2000-6 I.R.B. 553.

Certification for Exemption from User Fee (Section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001)**:**

The exemption from the user fee applies to all **Eligible Employers** who request a determination letter within the first five plan years or, if later, the end of the Remedial Amendment Period that begins within the first five plan years with respect to a plan. An application from an eligible employer for a plan that was first effective on or after December 9, 1989 will automatically meet this requirement, provided the application is made by the end of the plan's GUST remedial amendment period. See Rev. Proc. 2001-55, 2001-49, I.R.B. and Rev. Proc. 2000-20, 2000-6 I.R.B. 553 as modified by Notice 2001-42, 2001-30 I.R.B. 70, regarding the GUST remedial amendment period.

An eligible employer as defined in section 408(p)(2)(C)(i)(I) of the Internal Revenue Code of 1986 is an employer which had no more than 100 employees who received at least $5,000 of compensation from the employer for the preceding year. In addition, an eligible employer must have at least one employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan. The determination of whether an employer is an eligible employer under this section shall be made as of the date of the request described above. **Complete the certification** only if your application meets these requirements.

Payment of User Fee:

If you do not meet the conditions for exemption, a user fee is due. Check the appropriate box in column A of line 5 if your plan uses the average benefit test to satisfy minimum coverage requirements and/or the general test to demonstrate nondiscrimination in the amount of contributions or benefits, and you want to receive a determination letter that covers these issues; i.e., your application includes Schedule Q and a demonstration labeled Demo 5 and/or Demo 6.

Check the appropriate box in column B of line 5 if you do not want to receive a determination letter that covers the average benefit test and/or the general test (i.e., the plan is not required to use these tests or you do not want these issues considered). A general test plan is a plan that is other than a design-based safe harbor or nondesign-based safe harbor plan.

Attach a check or money order payable to the United States Treasury for the full amount of the user fee to Form 8717, if applicable. 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

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 5106

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

Internal Revenue Service
550 Main Street
Cincinnati, OH 45202
Attn: VSC Room 5106