

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

**Request for Letter NOT Covering Average Benefit Test or Any General Test**

**Fee**

6a <input type="checkbox"/> Form 5300	<b>6a</b>	\$ 700
b <input type="checkbox"/> Form 5303	<b>6b</b>	700
c <input type="checkbox"/> Form 5307	<b>6c</b>	125
d <input type="checkbox"/> Form 5310	<b>6d</b>	225
e <input type="checkbox"/> Form 6406	<b>6e</b>	125
f <input type="checkbox"/> Multiple employer plans ( <b>Form 5300</b> ):		
(1) <input type="checkbox"/> 2 to 10 employers	<b>6f(1)</b>	700
(2) <input type="checkbox"/> 11 to 99 employers	<b>6f(2)</b>	1,400
(3) <input type="checkbox"/> 100 to 499 employers	<b>6f(3)</b>	2,800
(4) <input type="checkbox"/> Over 499 employers	<b>6f(4)</b>	5,600
g <input type="checkbox"/> Multiple employer plans ( <b>Form 5310</b> ):		
(1) <input type="checkbox"/> 2 to 10 employers	<b>6g(1)</b>	225
(2) <input type="checkbox"/> 11 to 99 employers	<b>6g(2)</b>	450
(3) <input type="checkbox"/> 100 to 499 employers	<b>6g(3)</b>	900
(4) <input type="checkbox"/> Over 499 employers	<b>6g(4)</b>	1,800
h <input type="checkbox"/> Volume submitter:		
(1) <input type="checkbox"/> Specimen plan	<b>6h(1)</b>	1,500
(2) <input type="checkbox"/> Lead specimen plan (see Rev. Proc. 2000-20)	<b>6h(2)</b>	3000
(3) <input type="checkbox"/> Specimen plan identical to lead specimen plan (see Rev. Proc. 2000-20)	<b>6h(3)</b>	100
i <input type="checkbox"/> Group trust	<b>6i</b>	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

