Form **8718**

(Rev. June 2006)
Department of the Treasury
Internal Revenue Service

User Fee for Exempt Organization Determination Letter Request

► Attach this form to determination letter application. (Form 8718 is NOT a determination letter application.)

tion	For IRS Use Only	OMB No. 1545-1798		
		Control number Amount paid User fee screener		
2 Employer Identification Number				

3	tion. Do not attach Form 8718 to an application for a pension plan dete	rmination letter. Use Form 8717 instead.	Fee
а	Initial request for a determination letter for: • An exempt organization that has had annual gross receipts average preceding 4 years or	ging not more than \$10,000 during the	
	• A new organization that anticipates gross receipts averaging not more. Note. If you checked box 3a, you must complete the <i>Certification</i> belo		\$300
	Certification		
	I certify that the annual gross receipts of	name of organization	
	have averaged (or are expected to average) not more than \$10,000 operation.	during the preceding 4 (or the first 4) year	ars of
	Signature ► Title ►		
b	Initial request for a determination letter for:		
	An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding rears or		
С	• A new organization that anticipates gross receipts averaging more the Group exemption letters		\$750 \$900

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2006-8, 2006-1 I.R.B. 245, or latest annual update.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 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 8718 to your determination letter application.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

Where To File

Send the determination letter application and Form 8718 to:

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

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating

to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6406, Washington, DC 20224. Do not send this form to this address. Instead, see Where To File above.

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