

User Fee for Employee Plan Determination Letter Request

▶ **Attach to determination letter application.**

1 Name of plan sponsor (employer if single-employer plan)	2 Sponsor's employer identification number
3 Plan name	4 Plan number

Caution: *If you qualify for the exemption from user fees for small business employers, complete only the certification below (see the instructions on page 2 for details). 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: <input type="checkbox"/> \$ 1,250	no Demo 5 and no Demo 6 <input type="checkbox"/> \$ 700
b Form 5307:	with Demo 5 and/or Demo 6: <input type="checkbox"/> \$ 1,000	no Demo 5 and no Demo 6 <input type="checkbox"/> \$ 125
c Form 5310:	with Demo 5 and/or Demo 6: <input type="checkbox"/> \$ 375	no Demo 5 and no Demo 6 <input type="checkbox"/> \$ 225
d Form 6406:	Not applicable	<input type="checkbox"/> \$ 125
e Multiple employer plans (Form 5300):	with Demo 5 and/or Demo 6:	no Demo 5 and no Demo 6
(1) 2 to 10 Forms 5300 submitted	<input type="checkbox"/> (1) \$ 1,250	<input type="checkbox"/> (1) \$ 700
(2) 11 to 99 Forms 5300 submitted	<input type="checkbox"/> (2) \$ 2,000	<input type="checkbox"/> (2) \$ 1,400
(3) 100 to 499 Forms 5300 submitted	<input type="checkbox"/> (3) \$ 3,500	<input type="checkbox"/> (3) \$ 2,800
(4) Over 499 Forms 5300 submitted	<input type="checkbox"/> (4) \$ 6,500	<input type="checkbox"/> (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	<input type="checkbox"/> (1) \$ 375	<input type="checkbox"/> (1) \$ 225
(2) 11 to 99 employers maintaining the plan	<input type="checkbox"/> (2) \$ 600	<input type="checkbox"/> (2) \$ 450
(3) 100 to 499 employers maintaining the plan	<input type="checkbox"/> (3) \$ 1,000	<input type="checkbox"/> (3) \$ 900
(4) Over 499 employers maintaining the plan	<input type="checkbox"/> (4) \$ 2,000	<input type="checkbox"/> (4) \$ 1,800
g Volume submitter:		
(1) Specimen plan	<input type="checkbox"/> (1) \$ 1,500	
(2) Lead specimen plan (see Rev. Proc. 2000-20)	<input type="checkbox"/> (2) \$ 3,000	
(3) Specimen plan identical to lead specimen plan (see Rev. Proc. 2000-20)	<input type="checkbox"/> (3) \$ 100	
h Group trust	<input type="checkbox"/> \$ 750	

Attach Check or Money Order Here

Instructions

(Section references are to the Internal Revenue Code unless otherwise noted.)

A Change To Note

Small business employers may qualify for an exemption from user fees for determination letter requests made after December 31, 2001. See **Exemption from User Fees** below for details.

Generally, a user fee is required with each application for a determination letter. The user fees are shown on page 1. For more information, see Rev. Proc. 2002-8, 2002-1 I.R.B. 252, and Rev. Proc. 2000-20, 2000-6 I.R.B. 553.

Exemption from User Fee

The exemption from the user fee (section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001) applies to all eligible employers (defined below) 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 (i.e., the Small Business Job Protection Act of 1996 and other laws) remedial amendment period. See Rev. Proc. 2001-55, 2001-49 I.R.B. 552, 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) 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 is made as of the date of the request described above. If your application meets these requirements, complete **only** the Certification. Do **not** complete any part of line 5.

Payment of User Fee

If you do not meet the conditions for exemption discussed above, a user fee is due.

Check the appropriate box in column A of line 5 if **(a)** 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 **(b)** you want to receive a determination letter that covers these issues (i.e., your application includes **Schedule Q (Form 5300)**, Elective Determination Requests 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 a private delivery service, send the application and Form 8717 to:

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

- Send a request for approval of a **volume submitter specimen plan** to the Volume Submitter Coordinator at:

Internal Revenue Service
P.O. Box 2508
Cincinnati, OH 45201
Attn: VSC
Room 5106

If you are using a private 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 5106

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 to have your plan approved by the IRS, you are required to give us the information. We need it to determine whether you meet the legal requirements for plan approval.

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. Generally, tax returns and return information are confidential, as required by section 6103.

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 Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do **not** send this form to this address. Instead, see **Where To File** above.

