Form **8717**
(Rev. June 2006)

Department of the Treasury
Internal Revenue Service

User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request

▶ Attach to determination letter application.

For IRS Use Only

OMB No. 1545–1772

Amount paid _____

1 Name of plan sponsor (employer if single-employer plan)

	2 Sponsor's employer identification number	**3** Plan number

4 Plan name

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 the plan listed above meets the conditions for exemption from user fees described in section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001.

Sign Here ▶ _____   Date ▶ _____

Type or print name and title ▶

	Form Submitted	Fee Schedule	
		A with Demo 5 and/or Demo 6:	**B** no Demo 5 and no Demo 6
5a	**Form 5300:**	☐ $ 1,800	☐ $ 1,000
b	**Form 5307:**	☐ $ 1,000	☐ $ 300
c	**Form 5310:**	☐ $ 1,800	☐ $ 1,000
d	**Form 6406:**	Not applicable	☐ $ 300
e	Multiple employer plans (Form 5300):		
	(1) 2 to 10 Forms 5300 submitted	☐ (1) $ 2,300	☐ (1) $ 1,500
	(2) 11 to 99 Forms 5300 submitted	☐ (2) $ 2,300	☐ (2) $ 1,500
	(3) 100 to 499 Forms 5300 submitted	☐ (3) $ 15,000	☐ (3) $ 10,000
	(4) Over 499 Forms 5300 submitted	☐ (4) $ 15,000	☐ (4) $ 10,000
f	Multiple employer plans (Form 5310):		
	(1) 2 to 10 employers maintaining the plan	☐ (1) $ 2,300	☐ (1) $ 1,500
	(2) 11 to 99 employers maintaining the plan	☐ (2) $ 2,300	☐ (2) $ 1,500
	(3) 100 to 499 employers maintaining the plan	☐ (3) $ 15,000	☐ (3) $ 10,000
	(4) Over 499 employers maintaining the plan	☐ (4) $ 15,000	☐ (4) $ 10,000
g	Volume submitter:		
	(1) Specimen plan		☐ (1) $ 9,000
	(2) Lead specimen plan (see Rev. Proc. 2005-16)		☐ (2) $ 9,000
	(3) Specimen plan identical to lead specimen plan (see Rev. Proc. 2005-16)		☐ (3) $ 200
h	Master & Prototype (M&P):		
	(1) Mass Submitter - per basic plan document with one adoption agreement		☐ (1) $ 9,000
	(2) Mass Submitter - per each additional adoption agreement		☐ (2) $ 650
	(3) Sponsor's identical adoption of M&P Mass Submitter basic plan document - per adoption agreement		☐ (3) $ 200
	(4) Sponsor's minor modification of M&P Mass Submitter basic plan document - per adoption agreement		☐ (4) $ 650
	(5) Nonmass submission by M&P sponsor - per adoption agreement		☐ (5) $ 9,000
	(6) Advisory letter for additional optional provisions - per Mass Submitter basic plan document		☐ (6) $ 650
	(7) Addition of new adoption agreement for approved plan - per Mass Submitter adoption agreement		☐ (7) $ 650
	(8) Assumption of sponsorship of an approved M&P plan		☐ (8) $ 200
	(9) Mass Submitter/sponsor - per trust document in excess of 10		☐ (9) $ 650
i	Group trust		☐ $ 750

Attach Check or Money Order Here

Cat. No. 64727O

Form **8717** (Rev. 6-2006)

Instructions

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

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. 2006-8, 2006-1 I.R.B. 245, and Rev. Proc. 2005-16, 2005-10 I.R.B. 674.

Effective Date

The user fee schedule in Form 8717 is effective for opinion, advisory, and determination letter applications postmarked on or after July 1, 2006.

Exemption from User Fee

The exemption from the user fee 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. Under section 620 of the Economic Growth and Tax Relief Reconciliation Act of 2001 (EGTRRA), an application for a defined contribution plan from an eligible employer for a plan that was first effective on or after January 2, 1997, will automatically meet this requirement. An application for a defined benefit plan from an eligible employer for a plan that was first effective on or after January 3, 1996, will automatically meet this requirement. See Notice 2002-1, 2002-1 C.B. 283 as amplified by Notice 2003-49, 2003-2 C.B. 294.

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 (that is, 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 (that is, 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 may be returned. Attach Form 8717 to your determination letter application.

If you have multiple plans (for example, 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

● Send a request for approval of a volume submitter plan or master and prototype plan to:

Internal Revenue Service
P.O. Box 2508
Attn: Pre-Approved Plans Coordinator
Room 5106
Cincinnati, OH 45201

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 4 hours, 21 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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