

User Fee for Employee Plan Determination Letter Request

For
IRS
Use
Only

OMB No. 1545-1772

Amount paid _____

▶ **Attach to determination letter application.**

▶ **For the latest information about this form, go to www.irs.gov/form8717.**

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 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 7528(b)(2)(B) of the Internal Revenue Code.

Sign Here ▶ _____ Date ▶ _____

Type or print name and title ▶

	Form Submitted	Fee Schedule	
		A	B no Demo 5 and no Demo 6:
5a	Form 5300:		<input type="checkbox"/> \$ 2,500
b	Form 5307:		<input type="checkbox"/> \$ 300
c	Form 5310:		<input type="checkbox"/> \$ 2,000
d			
e	Multiple employer plans (Form 5300):		
	(1) 2 to 10 Forms 5300 submitted	<input type="checkbox"/>	(1) \$ 3,000
	(2) 11 to 99 Forms 5300 submitted	<input type="checkbox"/>	(2) \$ 3,000
	(3) 100 to 499 Forms 5300 submitted	<input type="checkbox"/>	(3) \$ 15,000
	(4) Over 499 Forms 5300 submitted	<input type="checkbox"/>	(4) \$ 15,000
f	Multiple employer plans (Form 5310):		
	(1) 2 to 10 employers maintaining the plan	<input type="checkbox"/>	(1) \$ 3,000
	(2) 11 to 99 employers maintaining the plan	<input type="checkbox"/>	(2) \$ 3,000
	(3) 100 to 499 employers maintaining the plan	<input type="checkbox"/>	(3) \$ 15,000
	(4) Over 499 employers maintaining the plan	<input type="checkbox"/>	(4) \$ 15,000
g	Reserved		
	(1a)		
	(1b)		
	(2a)		
	(2b)		
	(3)		
	(4)		
h	Reserved		
	(1a)		
	(1b)		
	(2)		
	(3)		
	(4a)		
	(4b)		
	(5)		
	(6)		
	(7)		
i	Form 5316 (Group trusts)	<input type="checkbox"/>	\$ 1,000

Attach Check or Money Order Here

What's New

The user fees were updated by Rev. Proc. 2013-8, 2013-1 I.R.B. 237. Form 8717 has been updated to reflect modifications to the determination letter program which were described in Announcement 2011-82, 2011-52 I.R.B. 1052 and set forth in Rev. Proc. 2013-6, 2013-1 I.R.B. 198. The determination letter program was modified to eliminate the option of plan sponsors to request a determination relating to minimum participation, coverage, and nondiscrimination requirements of the Code, effective for applications filed on or after February 1, 2012 in the case of plans under a 5-year remedial amendment cycle (other than terminating plans) and May 1, 2012, in the case of terminating plans and plans under a 6-year remedial amendment cycle. Column A (with Demo 5 and/or Demo 6) of the Fee Schedule has been deleted from Form 8717. The determination letter program was also modified to limit the ability to file a Form 5307, Application for Determination of Adopters of Modified Volume Submitter (VS) Plans, to adopters of certain Volume Submitter plans who modify the terms of an approved specimen plan, effective for applications filed on or after May 1, 2012.

Form 8717 has been renamed, User Fee for Employee Plan Determination Letter Request. Information previously on Form 8717 relating to opinion or advisory letter requests for Volume Submitter and Master or Prototype plans has been deleted. This information may now be found on new Form 8717-A, User Fee for Employee Plan Opinion or Advisory Letter Request.

Note. Please do not use any of the form that is grayed out. Those portions of the form are no longer functional on this form.

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. 2013-6, 2013-1 I.R.B. 198.

Effective Date

The user fee schedule in Form 8717 is effective for determination letter applications postmarked after January 31, 2011. Use of this revision of Form 8717 is mandatory beginning August 1, 2013.

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 5 plan years or, if later, the end of any remedial amendment period with respect to the plan that begins within the first 5 plan years.

A determination letter application that is filed by an eligible employer meets the requirements for exemption if:

(1) the application is filed no later than the last day of the submission period for the plan's current remedial amendment cycle under Rev. Proc. 2007-44, and

Where To File (Include Form 8717 and user fee with your request or application.)

IF you have this type of request or application . . .	THEN use this address if you send it by:	
	US mail	Express Mail or private delivery service
Determination letter (Form 5307, 5300, 5310, 5310-A, and group trust applications)	Internal Revenue Service P.O. Box 12192 Covington, KY 41012-0192	Internal Revenue Service 201 West Rivercenter Blvd. Attn: Extracting Stop 312 Covington, KY 41011

(2) the plan was first in effect no earlier than January 1 of the tenth calendar year immediately before the year in which the submission period for the plan's current remedial amendment cycle begins. (If the plan was first in effect before this date, but the application is still filed within a remedial amendment period that began within the first 5 plan years and you are an eligible employer, complete only the *Certification* and attach an explanation of how your application qualifies for exemption under section 7528(b)(2)(B).)

Example. An employer maintains an individually designed plan first effective on July 1, 2001. Assume that the plan's 5 year remedial amendment cycle is Cycle A. Therefore, the submission period for the plan's current cycle ends on January 31, 2012. Assume that the employer files a determination letter application for the plan on January 31, 2012. If the employer is an eligible employer, the application is exempt from the user fee requirement because the application is filed by the last day of the submission period for the plan's current remedial amendment cycle and the date the plan was first in effect (July 1, 2001) is not before January 1, 2001 (i.e., January 1 of the tenth calendar year immediately before 2011, the year in which the submission period for the plan's current remedial amendment cycle begins).

A determination letter application that is filed by an eligible employer for a defined benefit plan eligible for the 6-year remedial amendment cycle ending on April 30, 2012, also meets the requirements for exemption if:

(1) the application is filed before May 1, 2012, and

(2) the plan was first in effect no earlier than January 3, 1996.

See Notice 2002-1, 2002-1 C.B. 283 as amplified by Notice 2003-49, 2003-2 C.B. 294 and Notice 2011-86, 2011-45 I.R.B. 698.

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 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 B of line 5 and attach to the left side of the form 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, submit a separate determination letter application and Form 8717 for each plan.

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. Section 7528 authorizes us to charge a user fee.

You are not required to provide the information requested on a form 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:

Recordkeeping 8 hr., 07 min.

Learning about the law or the form 35 min.

Preparing, copying, assembling, and sending the form to the IRS 45 min.

If you have comments about 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:M:S, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File* above.