

**User Fee for Exempt Organization  
 Determination Letter Request**

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

<b>For IRS Use Only</b>	OMB No. 1545-1798
	Control number _____
	Amount paid _____
	User fee screener _____

1 Name of organization	2 Employer Identification Number
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**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

<b>3 Type of request</b>	<b>Fee</b>
<b>a</b> <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or</li> <li>• A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶</li> </ul> <b>Note:</b> If you checked box 3a, you must complete the Certification below.	\$150

**Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
 have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.  
 Signature ▶ \_\_\_\_\_ Title ▶ \_\_\_\_\_

<b>b</b> <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"> <li>• An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or</li> <li>• A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶</li> </ul> <b>c</b> <input type="checkbox"/> Group exemption letters	\$500 \$500
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**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. 2005-8, 2005-1, I.R.B. 243, 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

If you are using express mail or a delivery service, send the application and Form 8718 to:

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

**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.

Attach Check or Money Order Here