

User Fee for Exempt Organization Determination Letter Request

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

For IRS Use Only

Control number _____
Amount paid _____
User fee screener _____

1 Name of organization _____

Caution: Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

2 Type of request

Fee

- a Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years.
- \$150**
- Note:** If you checked box 2a, you must complete the Certification below.

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 Initial request for a determination letter for:
- An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . . . \$ 465
- c Group exemption letters \$ 500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 2 above. For more information, see Rev. Proc. 94-8, 1994-1 I.R.B. 176.

Check the box on line 2 for the type of application you are submitting. If you check box 2a, you must complete and sign the certification statement that appears under line 2a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service 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.

To avoid delays, send the determination letter application and

Form 8718 to the applicable IRS address shown below. Use the address below even if a different address appears in another form or publication.

If the organization is in	Send fee and request for determination letter to	
Connecticut, Maine, Massachusetts, New Hampshire, New York, Rhode Island, Vermont	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Arizona, Colorado, Kansas, Oklahoma, New Mexico, Texas, Utah, Wyoming
Delaware, District of Columbia, Maryland, New Jersey, Pennsylvania, Virginia, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Alabama, Arkansas, Florida, Georgia, Louisiana, Mississippi, North Carolina, South Carolina, Tennessee
Indiana, Kentucky, Michigan, Ohio, West Virginia	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Alaska, California, Hawaii, Idaho, Nevada, Oregon, Washington
		Illinois, Iowa, Minnesota, Missouri, Montana, Nebraska, North Dakota, South Dakota, Wisconsin
		Internal Revenue Service EP/EO Division 1100 Commerce Street Dallas, TX 75242
		Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370
		Internal Revenue Service EO Application EP/EO Division McCaslin Industrial Park 2 Cupania Circle Monterey Park, CA 91754-7406
		Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here