

## Rev. Proc. 2011-8

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**SECTION 1. PURPOSE**

This revenue procedure provides guidance for complying with the user fee program of the Internal Revenue Service as it pertains to requests for letter rulings, determination letters, etc., on matters under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division; and requests for administrative scrutiny determinations under Rev. Proc. 93-41, 1993-2 C.B. 536.

**SECTION 2. CHANGES**

.01 *In general.* This revenue procedure is a general update of Rev. Proc. 2010-8, 2010-1 I.R.B. 234.

.02 Changed “lead” to “mass submitter” in sections 6.04(2) and 6.04(3).

.03 Changed the fees in sections 6.03(2) and 6.04(1)(b) to \$9,500.

.04 Updated user fee amounts for various employee plan user fees. The following fee changes have been made:

(a) Changed \$1,000 to \$2,500 in section 6.05(1)(a)

(b) Changed \$1,000 to \$2,000 in section 6.05(1)(b)

(c) Changed \$1,500 to \$3,000 in section 6.05(1)(d)(i) and (ii) and \$10,000 to \$15,000 in section 6.05(1)(d)(iii) and (iv)

(d) Changed \$1,500 to \$3,000 in section 6.05(1)(e)(i) and (ii) and \$10,000 to \$15,000 in section 6.05(1)(e)(iii) and (iv)

(e) Changed \$1,800 to \$4,500 in section 6.05(2)(a)

(f) Changed \$1,800 to \$4,000 in 6.05(2)(b)

(g) Changed \$1,000 to \$1,800 in section 6.05(2)(c)

(h) Changed \$2,300 to \$5,000 in section 6.05(2)(d)(i) and (ii) and \$15,000 to \$25,000 in section 6.05(2)(d)(iii) and (iv)

(i) Changed \$2,300 to \$5,000 in section 6.05(e)(i) and (ii) and \$15,000 to \$25,000 in section 6.05(e)(iii) and (iv)

(j) Changed \$750 to \$1,000 in section 6.05(3).

.05 Sections 6.06, 6.08 and 7.02 have been updated to reflect that requests for changes in accounting method or period are now handled by EO Determinations, and those requests should be sent to the In-

ternal Revenue Service Center in Covington, Kentucky.

.06 The references in 6.07 and 6.08 to application fees after Cyber Assistant availability have been removed because the Service does not expect Cyber Assistant (a Web-based software program designed to assist organizations in preparing their application for recognition of exemption under § 501(c)(3) of the Internal Revenue Code (Form 1023)) to become available in 2011.

.07 The law requires the Service to regularly review and adjust its fees. When setting fees, the Service is required to look at the number of cases and the actual time and costs of processing the cases, plus other cost accounting data. Because of systems limitations, certain types of determinations were provided free of charge that would have otherwise merited a user fee. These included, for example, certain determinations under Chapter 42 of the Internal Revenue Code that were previously private letter rulings under the jurisdiction of EO Technical. The following types of requests postmarked after the effective date of this revenue procedure will now require a user fee: advance approval of § 4942(g)(2) set asides, advance approval of § 4945 grant making procedures, advance approval of § 4945(f) voter registration activities, § 6033 annual information return filing requirements, determination of unusual grants to certain organizations under §§ 170(b)(1)(A)(vi) and 509(a)(2), reclassification of foundation status, including § 4942(j)(3) operating foundation status and § 4940(d) exempt operating foundation status, supporting organization type I, II or III (including whether functionally integrated) classifications under § 509(a)(3), and § 507 terminations of private foundations.

.08 Updated section 7.02 to reflect that requests for determination letters submitted with Form 8940 should be sent to the Internal Revenue Service’s Covington, KY P.O. Box.

.09 Section 13 is revised to change the effective date of this revenue procedure to February 1, 2011 except for certain Exempt Organization user fees, effective January 3, 2011.

.10 Section B of the Appendix is revised to reflect that Rev. Proc. 87-50, 1987-2 C.B. 647 and Rev. Proc. 98-59, 1998-2 C.B. 727 are modified by Rev. Proc. 2010-48, 2010-50 I.R.B. 828.

.11 Section D of the Appendix is revised to reflect that Rev. Proc. 2011-9, the next Bulletin, sets forth revised procedures with regard to applications for recognition of exemption from federal income tax under §§ 501 and 521.

**SECTION 3. BACKGROUND**

.01 *Legislation authorizing user fees.* Section 7528 was added to the Code by section 202 of the Temporary Assistance for Needy Families Block Grant Program, Pub. L. No. 108-89, and was made permanent by section 8244 of the U.S. Troop Readiness, Veterans’ Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, Pub. L. No. 110-28. Section 7528 of the Code directs the Secretary of the Treasury or delegate (the “Secretary”) to establish a program requiring the payment of user fees for requests to the Service for letter rulings, opinion letters, determination letters, and similar requests. The fees charged under the program (1) are to vary according to categories or subcategories established by the Secretary; (2) are to be determined after taking into account the average time for, and difficulty of, complying with requests in each category and subcategory; and (3) are payable in advance. Section 7528(b)(3) directs the Secretary to provide for exemptions and reduced fees under the program as the Secretary determines to be appropriate, but the average fee applicable to each category may not be less than the amount specified in § 7528.

.02 *Related revenue procedures.* The various revenue procedures that require payment of a user fee, or an administrative scrutiny determination user fee are described in the appendix to this revenue procedure.

**SECTION 4. SCOPE**

.01 *Requests to which user fees apply.* In general, user fees apply to all requests

for letter rulings, opinion letters, determination letters, and advisory letters submitted by or on behalf of taxpayers, sponsoring organizations or other entities as described in this revenue procedure. Further, administrative scrutiny determination user fees, described in Rev. Proc. 93-41, are collected through the user fee program described in this revenue procedure. Requests to which a user fee or an administrative scrutiny determination user fee is applicable must be accompanied by the appropriate fee as determined from the fee schedule set forth in section 6 of this revenue procedure. The fee may be refunded in limited circumstances as set forth in section 10.

.02 *Requests and other actions that do not require the payment of a user fee.* Actions which do not require the payment of a user fee include the following:

(1) Requests for information letters as defined in Rev. Proc. 2011-4, page 123, this Bulletin.

(2) Elections pertaining to automatic extensions of time under § 301.9100-1 of the Procedure and Administration regulations.

(3) Use of forms which are not to be filed with the Service. For example, no user fee is required in connection with the use of Form 5305, *Traditional Individual Retirement Trust Account*, or Form

5305-A, *Traditional Individual Retirement Custodial Account*, in order to adopt an individual retirement account under § 408(a).

(4) In general, plan amendments whereby sponsors amend their plans by adopting, word-for-word, the model language contained in a revenue procedure which states that the amendment should not be submitted to the Service and that the Service will not issue new opinion, advisory, ruling or determination letters for plans that are amended solely to add the model language.

(5) Change in accounting period or accounting method permitted by a published revenue procedure that permits an automatic change without prior approval of the Commissioner.

(6) *Compliance and Correction Fees.* Compliance fees and compliance correction fees under the Employee Plans Compliance Resolution System are not described in this procedure because they are compliance fees or compliance correction fees and not user fees. For further guidance, please see Rev. Proc. 2008-50, 2008-35 I.R.B. 464.

.03 *Exemptions from the user fee requirements.* The following exemptions apply to the user fee requirements. These are the only exemptions that apply:

(1) Departments, agencies, or instrumentalities of the United States that certify that they are seeking a letter ruling, determination letter, opinion letter or similar letter on behalf of a program or activity funded by federal appropriations. The fact that a user fee is not charged has no bearing on whether an applicant is treated as an agency or instrumentality of the United States for purposes of any provision of the Code except for § 7528.

(2) Requests as to whether a worker is an employee for federal employment taxes and federal income tax withholding purposes (chapters 21, 22, 23, 23A, and 24 of subtitle C of the Code) submitted on Form SS-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*, or its equivalent. Such a request may be submitted in connection with an application for a determination on the qualification of a plan when it is necessary to determine whether an employer-employee relationship exists. See section 6.13 of Rev. Proc. 2011-6, page 195, this Bulletin. In that case, although no user fee applies to the request submitted on Form SS-8, the applicable user fee must be paid in connection with the application for determination on the plan's qualification.

## SECTION 5. DEFINITIONS

The following terms used in this revenue procedure are defined in the pertinent revenue procedures referred to below, which are described in the appendix:

|                                       |                             |
|---------------------------------------|-----------------------------|
| Administrative scrutiny determination | Rev. Proc. 93-41            |
| Adoption agreement                    | Rev. Proc. 2005-16          |
| Advisory letter                       | Rev. Procs. 2005-16, 2011-6 |
| Basic plan document                   | Rev. Proc. 2005-16          |
| Determination letter                  | Rev. Proc. 2011-9           |
| Dual-purpose IRA                      | Rev. Procs. 98-59, 2010-48  |
| Group exemption letter                | Rev. Proc. 80-27            |
| Information letter                    | Rev. Proc. 2011-4           |
| Letter ruling                         | Rev. Proc. 2011-4           |
| Mass submitter                        | Rev. Procs. 87-50, 2005-16  |
| Mass submitter plan                   | Rev. Proc. 2005-16          |
| Master plan                           | Rev. Proc. 2005-16          |
| Minor modification                    | Rev. Procs. 87-50, 2005-16  |

|                                     |                                       |
|-------------------------------------|---------------------------------------|
| Opinion letter                      | Rev. Procs. 2005–16, 2011–4           |
| Prototype plan                      | Rev. Proc. 2005–16                    |
| Roth IRA                            | Rev. Procs. 98–59, 2010–48            |
| SIMPLE IRA                          | Rev. Proc. 97–29                      |
| SIMPLE IRA Plan                     | Rev. Proc. 97–29                      |
| Plan Sponsor                        | Rev. Proc. 2005–16                    |
| Sponsoring organization             | Rev. Procs. 87–50, Rev. Proc. 2005–16 |
| Staggered Remedial Amendment Period | Rev. Proc. 2007–44                    |
| Substitute mortality table          | Rev. Proc. 2007–37                    |
| Volume submitter lead specimen plan | Rev. Proc. 2005–16                    |
| Volume submitter plan               | Rev. Proc. 2005–16                    |
| Volume submitter specimen plan      | Rev. Proc. 2005–16                    |
| Word-for-word identical adoption    | Rev. Procs. 87–50, 2005–16            |

## SECTION 6. FEE SCHEDULE

The amount of the user fee payable with respect to each category or subcategory of submission is as set forth in the following schedule.

### CATEGORY

#### EMPLOYEE PLANS USER FEES

##### .01 *Letter ruling requests.*

|                                                              |         |
|--------------------------------------------------------------|---------|
| (1) Computation of exclusion for annuitant under § 72        | \$1,000 |
| (2) Change in plan year (Form 5308)                          | \$1,000 |
| (3) Five-Year Automatic Extension of the Amortization Period | \$1,000 |

**Note:** No user fee is required if the requested change is permitted to be made pursuant to the procedure for automatic approval set forth in Rev. Proc. 87–27, 1987–1 C.B. 769. In such a case, Form 5308 should not be submitted to the Service.

|                                                                                                                                                     |          |
|-----------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (4) Certain waivers of 60-day rollover period                                                                                                       |          |
| (a) Rollover less than \$50,000                                                                                                                     | \$500    |
| (b) Rollover equal to or greater than \$50,000 and less than \$100,000                                                                              | \$1,500  |
| (c) Rollover equal to or greater than \$100,000                                                                                                     | \$3,000  |
| (5) Change in funding method                                                                                                                        | \$4,000  |
| (6) Letter ruling under Rev. Proc. 90–49, 1990–2 C.B. 620                                                                                           | \$4,000  |
| (7) Change in accounting method                                                                                                                     | \$4,000  |
| (8) Request for administrative exemptions for participant-directed transactions that are in compliance with the regulations under § 404(c) of ERISA | \$4,000  |
| (9) Letter ruling request on Roth IRA Recharacterization                                                                                            | \$4,000  |
| (10) Approval to become a nonbank trustee (see § 1.408–2(e) of the Income Tax Regulations)                                                          | \$20,000 |

|                                                                                                                                      |          |
|--------------------------------------------------------------------------------------------------------------------------------------|----------|
| (11) Any letter ruling under § 419 or § 419A                                                                                         | \$14,500 |
| (12) Substitute mortality table under Rev. Proc. 2007–37                                                                             | \$14,500 |
| (13) Waiver of minimum funding standard or excise tax of \$1,000,000 or more (§ 412(d), 4971(b) or 4971(f))                          | \$14,500 |
| (14) All other letter rulings, etc., including:                                                                                      | \$10,000 |
| (a) Administrative scrutiny determinations with respect to separate lines of business (for each separate line or lines of 5 or less) |          |
| (b) Individually designed simplified employee pension (SEP)                                                                          |          |
| (c) Waiver of minimum funding standard or excise tax of less than \$1,000,000 (§ 412(d), 4971(b) or 4971(f))                         |          |

*.02 Opinion letters on prototype individual retirement accounts and/or annuities, SEPs, SIMPLE IRAs, SIMPLE IRA Plans, Roth IRAs and dual purpose IRAs.*

|                                                                                                                                                                                            |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (1) Prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document, new or amended                                                                                        | \$3,000 |
| (2) Sponsoring organization’s word-for-word identical adoption of mass submitter’s prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document or an amendment thereof | \$200   |

**Note:** If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters of prototype IRAs or prototype dual purpose IRAs with respect to a particular plan document, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.

|                                                                                                                                                                                             |         |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (3) Sponsoring organization’s minor modification of a mass submitter’s prototype IRA, SEP, SIMPLE IRA, dual purpose IRA, SIMPLE IRA Plan, or Roth IRA, per plan document                    | \$750   |
| (4) Opinion letters on dual-purpose, per plan document new or amended                                                                                                                       | \$4,500 |
| (5) Assumption of sponsorship of an approved prototype IRA or SEP, without any amendment to the plan document by a new entity as evidenced by a change of an employer identification number | \$200   |

*.03 Opinion letters on master and prototype plans.*

|                                                                                                                                                                                                                                                                                           |          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (1) Mass submitter M & P plan, per basic plan document, new or amended, with one adoption agreement                                                                                                                                                                                       | \$12,000 |
| (2) Nonmass submission (new or amended) by M & P sponsor, per adoption agreement                                                                                                                                                                                                          | \$9,500  |
| (3) Mass submitter M & P plan, per each additional adoption agreement                                                                                                                                                                                                                     | \$1,000  |
| (4) Sponsor’s minor modification of M & P mass submitter’s plan document, per adoption agreement                                                                                                                                                                                          | \$1,000  |
| (5) M & P mass submitter’s request for an advisory letter with respect to the addition of optional provisions following issuance of a favorable opinion letter (see section 12.03(1)(c) of Rev. Proc. 2005–16), per basic plan document (regardless of the number of adoption agreements) | \$1,000  |
| (6) M & P mass submitter’s addition of new adoption agreements after the basic plan document and associated adoption agreements have been approved, per adoption agreement                                                                                                                | \$1,000  |

**Note 1:** Mass submitters that are sponsors in their own right are liable for this fee.

**Note 2:** If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters with respect to a particular adoption agreement, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.

|                                                                                                                                                                                                           |         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (7) Sponsor's word-for-word identical adoption of M & P mass submitter's basic plan document (or an amendment thereof), per adoption agreement                                                            | \$300   |
| (8) Assumption of sponsorship of an approved M & P plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per basic plan document | \$300   |
| (9) Mass submitter or sponsor per trust document in excess of 10                                                                                                                                          | \$1,000 |

**.04 Advisory letters on volume submitter plans.**

|                                                                                                                                                                                                                      |          |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (1) Volume submitter specimen plan (non mass submitter)                                                                                                                                                              |          |
| (a) with no or one adoption agreement                                                                                                                                                                                | \$12,000 |
| (b) per additional adoption agreement                                                                                                                                                                                | \$9,500  |
| (2) Volume submitter mass submitter specimen plan                                                                                                                                                                    |          |
| (a) with no or one adoption agreement                                                                                                                                                                                | \$12,000 |
| (b) per each additional adoption agreement                                                                                                                                                                           | \$1,000  |
| (3) Volume submitter specimen plan that is word-for-word identical to a mass submitter specimen plan                                                                                                                 | \$300    |
| (4) Assumption of sponsorship of an approved volume submitter plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per basic plan document | \$300    |

**.05 Determination letters**

(1) If the plan is intended to satisfy a design-based or nondesign-based safe harbor, or if the applicant is not electing to receive a determination with respect to any of the general tests, and the applicant is not electing to receive a determination with respect to the average benefit test:

|                                                                                                                      |          |
|----------------------------------------------------------------------------------------------------------------------|----------|
| (a) Form 5300 ( <i>Application for Determination for Employee Benefit Plan</i> )                                     | \$2,500  |
| (b) Form 5310 ( <i>Application for Determination for Terminating Plan</i> )                                          | \$2,000  |
| (c) Form 5307 ( <i>Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans</i> ) | \$300    |
| (d) Multiple employer plans (Form 5300):                                                                             |          |
| (i) 2 to 10 Forms 5300                                                                                               | \$3,000  |
| (ii) 11 to 99 Forms 5300                                                                                             | \$3,000  |
| (iii) 100 to 499 Forms 5300                                                                                          | \$15,000 |
| (iv) Over 499 Forms 5300                                                                                             | \$15,000 |

**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (1) above.

(e) Multiple employer plans (Form 5310):

|                            |          |
|----------------------------|----------|
| (i) 2 to 10 employers      | \$3,000  |
| (ii) 11 to 99 employers    | \$3,000  |
| (iii) 100 to 499 employers | \$15,000 |
| (iv) Over 499 employers    | \$15,000 |

(2) If the applicant is electing to receive a determination with respect to the average benefit test and/or any of the general tests:

|                                                                                                                      |          |
|----------------------------------------------------------------------------------------------------------------------|----------|
| (a) Form 5300 ( <i>Application for Determination for Employee Benefit Plan</i> )                                     | \$4,500  |
| (b) Form 5310 ( <i>Application for Determination for Terminating Plan</i> )                                          | \$4,000  |
| (c) Form 5307 ( <i>Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans</i> ) | \$1,800  |
| (d) Multiple employer plans (Form 5300):                                                                             |          |
| (i) 2 to 10 Forms 5300                                                                                               | \$5,000  |
| (ii) 11 to 99 Forms 5300                                                                                             | \$5,000  |
| (iii) 100 to 499 Forms 5300                                                                                          | \$25,000 |
| (iv) Over 499 Forms 5300                                                                                             | \$25,000 |

**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (2) above.

(e) Multiple employer plans (Form 5310):

|                            |          |
|----------------------------|----------|
| (i) 2 to 10 employers      | \$5,000  |
| (ii) 11 to 99 employers    | \$5,000  |
| (iii) 100 to 499 employers | \$25,000 |
| (iv) Over 499 employers    | \$25,000 |

(3) Group trusts contemplated by Rev. Rul. 81-100, 1981-1 C.B. 326, Rev. Rul. 2004-67, 2004-2 C.B. 28 and Rev. Rul. 2011-1, 2011-2 I.R.B. Form 5316 is being developed and will be available soon for group trust submissions. \$1,000

## EXEMPT ORGANIZATIONS USER FEES

### .06 Letter rulings.

|                                                                                            |          |
|--------------------------------------------------------------------------------------------|----------|
| (1) Request for approval of a qualified subsidiary related to a § 501(c)(25) organization. | \$2,250  |
| (2) All other letter rulings                                                               | \$10,000 |

### .07 Determination letters and requests for group exemption letters

|                                                                                                                                                                                                                                                                                                                                                                                                                                                   |       |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|
| (1) Application (whether an initial application or an application for reinstatement) for exemption under § 501 or § 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in § 401) that have had annual gross receipts averaging not more than \$10,000 during the preceding four years, or new organizations that anticipate gross receipts averaging not more than \$10,000 during the first four years. | \$400 |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------|

**Note:** Organizations seeking this reduced fee must sign a certification with their application that the receipts are or will be not more than the indicated amounts.

(2) Application (whether an initial application or an application for reinstatement) for exemption from organizations otherwise described in paragraph (1) of this section 6.07 whose actual or anticipated gross receipts exceed the \$10,000 average annually. \$850

**Note:** If an organization that is already recognized as exempt under § 501(c) seeks reclassification under another subparagraph of § 501(c), a new user fee will be charged whether or not a new application is required. An additional fee applies to organizations that seek recognition of exemption under § 501(c)(4) (unless requested at the time of the § 501(c)(3) application) for a period for which they do not qualify for exemption under § 501(c)(3) because their application was filed late and they do not qualify for relief under § 301.9100-1.

(3) Group Exemption letters \$3,000

**Note:** An additional user fee under (1) or (2) above is also required when a central organization submits an initial application for exemption with its request for a group exemption letter.

(4) Canadian registered charities None

In accordance with the income tax treaty between the United States and Canada, Canadian registered charities are automatically recognized as exempt under § 501(c)(3) without filing an application for exemption. For details, see Notice 99-47, 1999-2 C.B. 391. Therefore, no user fee is required when a Canadian registered charity submits all or part of a Form 1023 or other written request to be listed in Publication 78, or for a determination on its private foundation status.

#### *.08 Summary of exempt organization fees*

This table summarizes the various types of exempt organization issues, indicates the office of jurisdiction for each type, and lists the applicable user fee. Reduced user fees may be applicable in certain instances.

| ISSUE                                                 | TECHNICAL OFFICE | USER FEE |
|-------------------------------------------------------|------------------|----------|
| Qualified subsidiaries of § 501(c)(25) organizations  |                  | \$2,250  |
| Section 514(b)(3) Neighborhood Land Use Rule          |                  | None     |
| Section 4943(c)(7) extensions of disposal period      |                  | \$10,000 |
| Section 6104(d)(4) harassment campaign letter Rulings |                  | None     |

| ISSUE                                                                                                                                                                                                                                                                                                                                                              | DETERMINATIONS OFFICE | USER FEE |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|----------|
| Accounting method changes (Form 3115)                                                                                                                                                                                                                                                                                                                              |                       | \$275    |
| <b>Note:</b> No user fee is charged if the method described in Rev. Proc. 2002–9, 2002–1 C.B. 327, is used. Taxpayers complying timely with Rev. Proc. 2002–9 will be deemed to have obtained the consent of the Commissioner of the Internal Revenue to change their method of accounting                                                                         |                       |          |
| Accounting period changes (Form 1128)                                                                                                                                                                                                                                                                                                                              |                       | \$350    |
| <b>Note:</b> No user fee is charged if the procedure described in Rev. Proc. 85–58, 1985–2 C.B. 740, is used by timely filing the appropriate information return, or if the procedure described in Rev. Proc. 76–10, 1976–1 C.B. 548, for organizations with group exemptions is followed.                                                                         |                       |          |
| Application (whether an initial application or application for reinstatement) for recognition of exemption                                                                                                                                                                                                                                                         |                       | \$850    |
| Reduced user fee for organizations described in section 6.07(1)                                                                                                                                                                                                                                                                                                    |                       | \$400    |
| Group exemption letters                                                                                                                                                                                                                                                                                                                                            |                       | \$3,000  |
| Confirmation of exemption (to replace lost exempt status letter, and to reflect name and address changes)                                                                                                                                                                                                                                                          |                       | None     |
| Reclassification of private foundation status, including operating foundation status described in § 4942(j)(3) and exempt operating foundation status described in § 4840(d), or for a determination that a public charity is described in § 509(a)(3)(i), (ii), or (iii), including whether or not a Type III supporting organization is functionally integrated. |                       | \$400    |
| Regulations § 301.9100 relief in connection with applications for recognition of exemption                                                                                                                                                                                                                                                                         |                       | None     |
| Section 507 terminations – advance ruling under § 507(b)(1)(B) and notice under § 507(a)(1) or 507(b)(1)(B)                                                                                                                                                                                                                                                        |                       | \$400    |
| Section 4942(g)(2) set asides – advance approval                                                                                                                                                                                                                                                                                                                   |                       | \$1000   |
| Section 4945 advance approval of organization’s grant making procedures                                                                                                                                                                                                                                                                                            |                       | \$1000   |
| Section 4945(f) advance approval of voter registration activities                                                                                                                                                                                                                                                                                                  |                       | \$1000   |
| Section 6033 annual information return filing requirements                                                                                                                                                                                                                                                                                                         |                       | \$400    |
| Unusual grants to certain organizations under §§ 170(b)(1)(A)(vi) and 509(a)(2)                                                                                                                                                                                                                                                                                    |                       | \$400    |

## SECTION 7. MAILING ADDRESS FOR REQUESTING LETTER RULINGS, DETERMINATION LETTERS, ETC.

*.01 Matters handled by EP or EO Technical.* Requests should be mailed to the appropriate address set forth in this section 7.01.

*(1) Employee plans letter rulings under Rev. Procs. 79–62, 87–50, 90–49, 94–42, 2000–41, 2004–15, 2004–44, 2007–37, or 2011–4:*

Internal Revenue Service  
Attention: EP Letter Rulings  
P.O. Box 27063  
McPherson Station  
Washington, D.C. 20038

*(2) Employee plan opinion letters under Rev. Procs. 87–50, 97–29, 98–59 and 2010–48:*

Internal Revenue Service  
Attention: EP Opinion Letters  
P.O. Box 27063  
McPherson Station  
Washington, D.C. 20038

*(3) Employee plans administrative scrutiny determinations under Rev. Proc. 93–41:*

Internal Revenue Service  
Attention: Administrative Scrutiny  
P.O. Box 27063  
McPherson Station  
Washington, D.C. 20038

*(4) Exempt organizations letter rulings:*

Internal Revenue Service  
Attention: EO Letter Rulings  
P.O. Box 27720  
McPherson Station  
Washington, D.C. 20038

**Note:** Hand delivered requests must be marked RULING REQUEST SUBMISSION. The delivery should be made to the following address between the hours of 8:30 a.m. and 4:00 p.m.; where a receipt will be given:

Courier's Desk  
Internal Revenue Service  
Attention: SE:T:EP [or SE:T:EO]  
1111 Constitution Avenue, N.W. — PE  
Washington, D.C. 20224

*.02 Matters handled by EP or EO Determinations Office.* The following types of requests and applications are handled by the EP or EO Determinations Office and should be sent to the Internal Revenue Service Center in Covington, Kentucky, at the address shown below: requests for determination letters on the qualified status of employee plans under §§ 401, 403(a), or 409, and the exempt status of any related trust under § 501; applications for recognition of tax exemption on Form 1023, Form 1024 and Form 1028; requests for determination letters submitted with Form 8940; requests for changes in accounting method or period; and other applications for recognition of qualification or exemption. The address is:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012–0192

The following types of requests and applications are handled by the EP Determinations Office and should be sent to the Internal Revenue Service at the address shown below: requests for master and prototype opinion letters and for volume submitter advisory letters on the form of pre-approved employee plans under § 401 or 403(a) and the exempt status of any related trust under § 501. The address is:

Internal Revenue Service  
P.O. Box 2508  
Rm. 5106  
Cincinnati, OH 45201

Determinations and requests not subject to a user fee are handled by the EO Determinations Office and should be sent to the Internal Revenue Service at the address shown below:

Internal Revenue Service  
P.O. Box 2508  
Rm. 4024  
Cincinnati, OH 45201

Applications shipped by Express Mail or a delivery service for all of the above

except for pre-approved employee plans should be sent to:

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

Applications shipped by Express Mail or a delivery service for pre-approved employee plans should be sent to:

Internal Revenue Service  
550 Main Street  
Room 5106  
Cincinnati, OH 45202

## SECTION 8. REQUESTS INVOLVING MULTIPLE OFFICES, FEE CATEGORIES, ISSUES, TRANSACTIONS, OR ENTITIES

*.01 Requests involving several offices.* If a request dealing with only one transaction involves more than one of the offices within Headquarters (for example, one issue is under the jurisdiction of the Associate Chief Counsel (Income Tax & Accounting) and another issue is under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division), only one fee applies, namely the highest fee that otherwise would apply to each of the offices involved. See Rev. Proc. 2011–1, this Bulletin, for the user fees applicable to issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions & Products), the Associate Chief Counsel (Income Tax & Accounting), the Associate Chief Counsel (Passthroughs & Special Industries), the Associate Chief Counsel (Procedure and Administration), the Associate Chief Counsel (International) or the Division Counsel/Associate Chief Counsel (Tax Exempt and Government Entities).

*.02 Requests involving several fee categories.* If a request dealing with only one transaction involves more than one fee category, only one fee applies, namely the highest fee that otherwise would apply to each of the categories involved.

*.03 Requests involving several issues.* If a request dealing with only one transaction involves several issues, or a request for a change in accounting method dealing with only one item or sub-method of accounting involves several issues, or a request for a

change in accounting period dealing with only one item involves several issues, the request is treated as one request. Therefore, only one fee applies, namely the fee that applies to the particular category or subcategory involved. The addition of a new issue relating to the same transaction will not result in an additional fee, unless the issue places the transaction in a higher fee category.

*.04 Requests involving several unrelated transactions.* If a request involves several unrelated transactions, or a request for a change in accounting method involves several unrelated items or sub-methods of accounting, or a request for a change in accounting period involves several unrelated items, each transaction or item is treated as a separate request. As a result, a separate fee will apply for each unrelated transaction or item. An additional fee will apply if the request is changed by the addition of an unrelated transaction or item not contained in the initial submission.

*.05 Requests for separate letter rulings for several entities.* Each entity involved in a transaction (for example, an exempt hospital reorganization) that desires a separate letter ruling in its own name must pay a separate fee regardless of whether the transaction or transactions may be viewed as related.

## SECTION 9. PAYMENT OF FEE

*.01 Method of payment.* Each request to the Service for a letter ruling, determination letter, opinion letter, etc., must be accompanied by a check or money order, payable to the United States Treasury, in the appropriate amount. Taxpayers should not send cash.

*.02 Transmittal forms.* Form 8717, *User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request*, and Form 8718, *User Fee for Exempt Organization Determination Letter Request*, are intended to be used as attachments to certain determination letter, opinion letter and advisory letter applications. Space is reserved for the attachment of the applicable user fee check or money order. No similar form has been designed to be used in connection with requests for letter rulings or administrative scrutiny determinations.

*.03 Effect of nonpayment or payment of incorrect amount.*

It will be the general practice of the Service that:

(1) The respective offices within the Service that are responsible for issuing letter rulings, determination letters, etc., will exercise discretion in deciding whether to immediately return submissions that are not accompanied by a properly completed check or money order or that are accompanied by a check or money order for less than the correct amount. In those instances where the submission is not immediately returned, the requester will be contacted and given a reasonable amount of time to submit the proper fee. If the proper fee is not received within a reasonable amount of time, the entire submission will then be returned. However, the respective offices of the Service, in their discretion, may defer substantive consideration of a submission until proper payment has been received.

(2) An application for a determination letter will not be returned merely because Form 8717 or Form 8718 was not attached.

(3) The return of a submission to the requester may adversely affect substantive rights if the submission is not perfected and resubmitted to the Service within 30 days of the date of the cover letter returning the submission. Examples of this are: (a) where an application for a determination letter is submitted prior to the expiration of the remedial amendment period under § 401(b) and is returned because no user fee was attached, the submission will be timely if it is resubmitted by the expiration of the remedial amendment period or, if later, within 30 days after the application was returned; and (b) where an application for exemption under § 501(c)(3) is submitted before expiration of the period provided by § 1.508-1(a)(2) and is returned because no user fee was attached, the submission will be timely if it is resubmitted before expiration of the period provided by § 1.508-1(a)(2) or within 30 days, whichever is later.

(4) If a check or money order is for more than the correct amount, the submission will be accepted and the amount of the excess payment will be returned to the requester.

## SECTION 10. REFUNDS

*.01 General rule.* In general, the fee will not be refunded unless the Service declines to rule or make a determination on all issues for which a ruling or determination letter is requested.

*.02 Examples.*

(1) The following situations are examples in which the fee will not be refunded:

(a) The request for a letter ruling, determination letter, etc., is withdrawn at any time subsequent to its receipt by the Service, unless the only reason for withdrawal is that the Service has advised the requester that a higher user fee than was sent with the request is applicable and the requester is unwilling to pay the higher fee. For example, no fee will be refunded where the taxpayer has been advised that a proposed adverse ruling is contemplated and subsequently withdraws its submission.

(b) The request is procedurally deficient, although accompanied by the proper fee or an overpayment, and it is not timely perfected. When there is a failure to timely perfect the request, the case will be considered closed and the failure to perfect will be treated as a withdrawal for purposes of this revenue procedure. An exemption application that is not substantially complete is considered a procedurally deficient request for a letter ruling or a determination letter on exempt status.

(c) In the case of a request for a letter ruling, if the case has been closed by the Service because essential information has not been submitted timely, the request may be reopened and treated as a new request, but the requester must pay another user fee before the case can be reopened. See, section 11.04(5) of Rev. Proc. 2011-4, page 123, this Bulletin.

(d) A letter ruling, determination letter, etc., is revoked in whole or in part at the initiative of the Service. The fee paid at the time the original letter ruling, determination letter, etc., was requested will not be refunded.

(e) The request contains several issues and the Service rules on some, but not all, of the issues. The highest fee applicable to the issues on which the Service rules will not be refunded.

(f) The requester asserts that a letter ruling the requester received covering a single issue is erroneous or not responsive (other than an issue on which the Service

has declined to rule) and requests reconsideration. The Service, upon reconsideration, does not agree that the letter ruling is erroneous or is not responsive. The fee accompanying the request for reconsideration will not be refunded.

(g) The situation is the same as described in subparagraph (f) of this section 10.02(1) except that the letter ruling covered several unrelated transactions. The Service, upon reconsideration, does not agree with the requester that the letter ruling is erroneous or is not responsive for all of the transactions, but does agree that it is erroneous as to one transaction. The fee accompanying the request for reconsideration will not be refunded except to the extent applicable to the transaction for which the Service agrees the letter ruling was in error.

(h) The request is for a supplemental letter ruling, determination letter, etc., concerning a change in facts (whether significant or not) relating to the transaction on which the Service ruled.

(i) The request is for reconsideration of an adverse or partially adverse letter ruling or a final adverse determination letter, and the taxpayer submits arguments and authorities not submitted before the original letter ruling or determination letter was issued.

(2) The following situations are examples in which the user fee will be refunded:

(a) In a situation to which section 10.02(1)(i) of this revenue procedure does not apply, the taxpayer asserts that a letter ruling the taxpayer received covering a single issue is erroneous or is not responsive (other than an issue on which the Service declined to rule) and requests reconsideration. Upon reconsideration, the Service agrees that the letter ruling is erroneous or is not responsive. The fee accompanying the taxpayer's request for reconsideration will be refunded.

(b) In a situation to which section 10.02(1)(i) of this revenue procedure does not apply, the requester requests a supplemental letter ruling, determination letter, etc., to correct a mistake that the Service agrees it made in the original letter ruling, determination letter, etc., such as a mistake in the statement of facts or in the citation of a Code section. Once the Service agrees that it made a mistake, the fee accompanying the request for the supplemental letter ruling, determination letter, etc., will be refunded.

(c) The taxpayer requests and is granted relief under § 7805(b) in connection with the revocation in whole or in part, of a previously issued letter ruling,

determination letter, etc. The fee accompanying the request for relief will be refunded.

(d) In a situation to which section 10.02(1)(e) of this revenue procedure applies, the requester requests reconsideration of the Service's decision not to rule on an issue. Once the Service agrees to rule on the issue, the fee accompanying the request for reconsideration will be refunded.

## SECTION 11. REQUEST FOR RECONSIDERATION OF USER FEE

A taxpayer that believes the user fee charged by the Service for its request for a letter ruling, determination letter, etc., is either not applicable or incorrect and wishes to receive a refund of all or part of the amount paid (see section 10 of this revenue procedure) may request reconsideration and, if desired, the opportunity for an oral discussion by sending a letter to the Internal Revenue Service at the applicable Post Office Box or other address given in section 7. Both the incoming envelope and the letter requesting such reconsideration should be prominently marked "USER FEE RECONSIDERATION REQUEST." No user fee is required for these requests. The request should be marked for the attention of:

| <i>If the matter involves primarily:</i>                                                                                    | <i>Mark for the attention of:</i>            |
|-----------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|
| Employee plans letter ruling requests and all other employee plans matters handled by EP Technical                          | Employee Plans Technical                     |
| Exempt organizations letter ruling requests                                                                                 | Exempt Organizations Technical               |
| Employee plans determination letter requests and opinion letter and advisory letter requests pursuant to Rev. Proc. 2005-16 | Manager, EP Determinations Quality Assurance |
| Exempt organizations determination letter requests                                                                          | Manager, EO Determinations Quality Assurance |

## SECTION 12. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2010-8 is superseded.

## SECTION 13. EFFECTIVE DATE

This revenue procedure is generally effective February 1, 2011. The Exempt Organization User Fees set forth in sections 6.06, 6.07 and 6.08 are effective January 3, 2011.

## SECTION 14. PAPERWORK REDUCTION ACT

The collections of information contained in this revenue procedure have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1520.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the

collection of information displays a valid OMB control number.

The collections of information in this revenue procedure are in section 6.07. This information is required to substantiate that a taxpayer or an exempt organization seeking to pay a reduced user fee with respect to a request for a determination letter is entitled to pay the reduced fee; to identify the user fee category and corresponding fee required to be paid with respect to determination letter requests; to request reconsideration of the user fee

charged by the Service and, in connection with such a request, to indicate whether an oral discussion is desired. This information will be used to enable the Service to determine whether the taxpayer or exempt organization is entitled to pay a reduced user fee, to ascertain whether reconsideration of the user fee is being requested and, if it is being requested, whether an oral discussion is requested. The collections of information are voluntary, to obtain a benefit. The likely respondents are individuals, businesses or other for-profit institutions, nonprofit institutions, and small businesses or organizations.

The estimated total annual reporting and/or recordkeeping burden is 300 hours.

The estimated annual burden per respondent/recordkeeper varies from one hour to ten hours, depending on individual circumstances, with an estimated average of three hours. The estimated number of respondents and/or recordkeepers is 90 (requests for reduced fees) and 10 (requests for reconsideration of fee).

The estimated annual frequency of responses is on occasion.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

## DRAFTING INFORMATION

The principal author of this revenue procedure is Kathleen Herrmann of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding employee plans matters in this revenue procedure, please contact the Employee Plans' taxpayer assistance telephone service 877-829-5500 (a toll-free number) between the hours of 8:30 a.m. and 4:30 p.m., Eastern time, Monday through Friday. For employee plans matters, please e-mail Ms. Herrmann at [RetirementPlanQuestions@irs.gov](mailto:RetirementPlanQuestions@irs.gov). For exempt organization matters, please e-mail Mr. Jacob T. Clauson at [tege.eo.ra@irs.gov](mailto:tege.eo.ra@irs.gov). Please put "Question about Rev. Proc. 2011-8" in the subject line.

## APPENDIX

Following is a list of revenue procedures requiring payment of a user fee or an administrative scrutiny determination user fee.

### *A. Procedures applicable to both Employee Plans and Exempt Organizations*

Rev. Proc. 2011-4, this Bulletin, provides procedures for issuing letter rulings, information letters, etc., on matters relating to matters under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division.

### *B. Procedures applicable to Employee Plans matters other than actuarial matters*

Rev. Proc. 75-26, 1975-1 C.B. 722, sets forth the general procedures of the Internal Revenue Service for the processing of applications for exemption under § 4975(c)(2).

Rev. Proc. 87-50, 1987-2 C.B. 647, as modified by Rev. Proc. 91-44, Rev. Proc. 92-38, Rev. Proc. 2002-10, 2002-1 C.B. 401, and Rev. Proc. 2010-48, 2010-50 I.R.B. 828 sets forth the procedures of the Service relating to the issuance of rulings and opinion letters with respect to the establishment of individual retirement accounts and annuities (IRAs) under § 408, the entitlement to exemption of related trusts or custodial accounts under § 408(e), and the acceptability of the form of prototype simplified employee pension (SEP) agreements under §§ 408(k) and 415.

Rev. Proc. 92-24, 1992-1 C.B. 739, provides procedures for requesting determination letters on the effect on a plan's qualified status under § 401(a) of the Code of plan language that permits, pursuant to § 420, the transfer of assets in a defined benefit plan to a health benefits account described in § 401(h).

Rev. Proc. 92-38, 1992-1 C.B. 859, provides notice that individual retirement arrangement trusts, custodial account agreements, and annuity contracts must be amended to provide for the required distribution rules in § 408(a)(6) or (b)(3) of the Code. In addition, Rev. Proc. 92-38 modifies the guidance in Rev. Proc. 87-50 with regard to opinion letters issued to sponsoring organizations, including

mass submitters and sponsors of prototype IRAs.

Rev. Proc. 93-41, 1993-2 C.B. 536, sets forth the procedures of the Service relating to the issuance of an administrative scrutiny determination as to whether a separate line of business satisfies the requirement of administrative scrutiny within the meaning of § 1.414(r)-6.

Rev. Proc. 97-29, 1997-1 C.B. 698, describes model amendments for SIMPLE IRAs; guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letters; permissive amendments to sponsors of nonSIMPLE IRAs; the opening of a prototype program for SIMPLE IRA Plans; and transitional relief for users of SIMPLE IRAs and SIMPLE IRA Plans that have not been approved by the Service.

Rev. Proc. 98-59, 1998-2 C.B. 727, as modified by Rev. Proc. 2010-48, 2010-50 I.R.B. 828 provides guidance on obtaining opinion letters to drafters of prototype Roth IRAs, and provides transitional relief for users of Roth IRAs that have not been approved by the Internal Revenue Service.

Rev. Proc. 2003-16, 2003-1 C.B. 359, sets forth guidelines for the implementation of the provision for a waiver of the 60-day rollover period described in section 644 of EGTRRA.

Rev. Proc. 2005-16, 2005-1 C.B. 674, revises and combines the Service's master and prototype (M&P) and volume submitter program into a unified program for the pre-approval of pension, profit-sharing and annuity plans.

Rev. Proc. 2011-6, this Bulletin, provides procedures for issuing determination letters on the qualified status of employee plans under §§ 401(a), 403(a), 409, and 4975(e)(7).

### *C. Procedures applicable to Employee Plans actuarial matters*

Rev. Proc. 79-62, 1979-2 C.B. 576, outlines the procedure by which a plan sponsor or administrator may request a determination that a plan amendment is reasonable and provides for only *de minimis* increases in plan liabilities in accordance with § 412(f)(2)(A) of the Code and § 304(b)(2)(A) of ERISA.

Rev. Proc. 90-49, 1990-2 C.B. 620, modifies and replaces Rev. Proc. 89-35, 1989-1 C.B. 917, in order to extend the effective date to contributions made for plan

years beginning after December 31, 1989, to change the deadline for requesting rulings under the revenue procedure, to revise the information requirements for a ruling request made under the revenue procedure, to furnish a worksheet for actuarial computations, and to provide a special rule under which certain *de minimis* nondeductible employer contributions to a qualified defined benefit plan may be returned to the taxpayer without a formal ruling or disallowance from the Service.

Rev. Proc. 94-42, 1994-1 C.B. 717, sets forth a procedure for obtaining approval of an amendment to a qualified plan that, under § 412(c)(8), reduces the accrued benefits of plan participants.

Rev. Proc. 2000-41, 2000-2, C.B. 371, sets forth the procedure by which a plan administrator or plan sponsor may obtain approval of the Secretary of the Treasury for a change in funding method as pro-

vided by § 412(c)(5) of the Code and section 302(c)(5) of ERISA.

Rev. Proc. 2004-15, 2004-1 C.B. 490, sets forth procedures for requesting waivers of the minimum funding standard described in § 412(d) and the issuance of such waivers by the office of the Director, Employee Plans, Tax Exempt and Government Entities Division.

Rev. Proc. 2004-44, 2004-2 C.B. 134, outlines the procedure by which a plan administrator or plan sponsor may request and obtain approval for an extension of an amortization period in accordance with § 412(e) of the Code and section 304(a) of ERISA.

Rev. Proc. 2007-37, 2007-1 C.B. 1433, provides guidelines for requesting letter rulings for substitute mortality tables for certain defined benefit plans as a result of section 102 and 112 of the Pension Protection Act of 2006.

#### *D. Procedures applicable to Exempt Organizations matters only*

Rev. Proc. 80-27, 1980-1 C.B. 677, as modified by Rev. Proc. 96-40, 1996-2 C.B. 301, provides procedures under which recognition of exemption from federal income tax under § 501(c) may be obtained on a group basis for subordinate organizations affiliated with and under the general supervision or control of a central organization. This procedure relieves each of the subordinates covered by a group exemption letter from filing its own application for recognition of exemption.

Rev. Proc. 2011-9, the next Bulletin, sets forth revised procedures with regard to applications for recognition of exemption from federal income tax under §§ 501 and 521.

# Definition of Terms

*Revenue rulings and revenue procedures (hereinafter referred to as "rulings") that have an effect on previous rulings use the following defined terms to describe the effect:*

*Amplified* describes a situation where no change is being made in a prior published position, but the prior position is being extended to apply to a variation of the fact situation set forth therein. Thus, if an earlier ruling held that a principle applied to A, and the new ruling holds that the same principle also applies to B, the earlier ruling is amplified. (Compare with *modified*, below).

*Clarified* is used in those instances where the language in a prior ruling is being made clear because the language has caused, or may cause, some confusion. It is not used where a position in a prior ruling is being changed.

*Distinguished* describes a situation where a ruling mentions a previously published ruling and points out an essential difference between them.

*Modified* is used where the substance of a previously published position is being changed. Thus, if a prior ruling held that a principle applied to A but not to B, and the new ruling holds that it applies to both A

and B, the prior ruling is modified because it corrects a published position. (Compare with *amplified* and *clarified*, above).

*Obsoleted* describes a previously published ruling that is not considered determinative with respect to future transactions. This term is most commonly used in a ruling that lists previously published rulings that are obsoleted because of changes in laws or regulations. A ruling may also be obsoleted because the substance has been included in regulations subsequently adopted.

*Revoked* describes situations where the position in the previously published ruling is not correct and the correct position is being stated in a new ruling.

*Superseded* describes a situation where the new ruling does nothing more than restate the substance and situation of a previously published ruling (or rulings). Thus, the term is used to republish under the 1986 Code and regulations the same position published under the 1939 Code and regulations. The term is also used when it is desired to republish in a single ruling a series of situations, names, etc., that were previously published over a period of time in separate rulings. If the new ruling does more than restate the substance

of a prior ruling, a combination of terms is used. For example, *modified* and *superseded* describes a situation where the substance of a previously published ruling is being changed in part and is continued without change in part and it is desired to restate the valid portion of the previously published ruling in a new ruling that is self contained. In this case, the previously published ruling is first modified and then, as modified, is superseded.

*Supplemented* is used in situations in which a list, such as a list of the names of countries, is published in a ruling and that list is expanded by adding further names in subsequent rulings. After the original ruling has been supplemented several times, a new ruling may be published that includes the list in the original ruling and the additions, and supersedes all prior rulings in the series.

*Suspended* is used in rare situations to show that the previous published rulings will not be applied pending some future action such as the issuance of new or amended regulations, the outcome of cases in litigation, or the outcome of a Service study.

## Abbreviations

*The following abbreviations in current use and formerly used will appear in material published in the Bulletin.*

A—Individual.  
Acq.—Acquiescence.  
B—Individual.  
BE—Beneficiary.  
BK—Bank.  
B.T.A.—Board of Tax Appeals.  
C—Individual.  
C.B.—Cumulative Bulletin.  
CFR—Code of Federal Regulations.  
CI—City.  
COOP—Cooperative.  
Ct.D.—Court Decision.  
CY—County.  
D—Decedent.  
DC—Dummy Corporation.  
DE—Donee.  
Del. Order—Delegation Order.  
DISC—Domestic International Sales Corporation.  
DR—Donor.  
E—Estate.  
EE—Employee.  
E.O.—Executive Order.

ER—Employer.  
ERISA—Employee Retirement Income Security Act.  
EX—Executor.  
F—Fiduciary.  
FC—Foreign Country.  
FICA—Federal Insurance Contributions Act.  
FISC—Foreign International Sales Company.  
FPH—Foreign Personal Holding Company.  
FR—Federal Register.  
FUTA—Federal Unemployment Tax Act.  
FX—Foreign corporation.  
G.C.M.—Chief Counsel's Memorandum.  
GE—Grantee.  
GP—General Partner.  
GR—Grantor.  
IC—Insurance Company.  
I.R.B.—Internal Revenue Bulletin.  
LE—Lessee.  
LP—Limited Partner.  
LR—Lessor.  
M—Minor.  
Nonacq.—Nonacquiescence.  
O—Organization.  
P—Parent Corporation.  
PHC—Personal Holding Company.  
PO—Possession of the U.S.  
PR—Partner.

PRS—Partnership.  
PTE—Prohibited Transaction Exemption.  
Pub. L.—Public Law.  
REIT—Real Estate Investment Trust.  
Rev. Proc.—Revenue Procedure.  
Rev. Rul.—Revenue Ruling.  
S—Subsidiary.  
S.P.R.—Statement of Procedural Rules.  
Stat.—Statutes at Large.  
T—Target Corporation.  
T.C.—Tax Court.  
T.D.—Treasury Decision.  
TFE—Transferee.  
TFR—Transferor.  
T.I.R.—Technical Information Release.  
TP—Taxpayer.  
TR—Trust.  
TT—Trustee.  
U.S.C.—United States Code.  
X—Corporation.  
Y—Corporation.  
Z—Corporation.