



Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do **not** rely on draft forms, instructions, and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early release drafts are at [IRS.gov/DraftForms](https://www.irs.gov/DraftForms), and may remain there even after the final release is posted at [IRS.gov/DownloadForms](https://www.irs.gov/DownloadForms). All information about all forms, instructions, and pubs is at [IRS.gov/Forms](https://www.irs.gov/Forms).

Almost every form and publication also has its own page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/Form1040](https://www.irs.gov/Form1040); the Publication 17 page is at [IRS.gov/Pub17](https://www.irs.gov/Pub17); the Form W-4 page is at [IRS.gov/W4](https://www.irs.gov/W4); and the Schedule A (Form 1040) page is at [IRS.gov/ScheduleA](https://www.irs.gov/ScheduleA). If typing in a link above instead of clicking on it, be sure to type the link into the address bar of your browser, not in a Search box. Note that these are friendly shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications at [IRS.gov/FormsComments](https://www.irs.gov/FormsComments). We cannot respond to all comments due to the high volume we receive. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

**User Fee for Employee Plan Opinion
 Letter Request**

▶ Attach to applicable Form 4461, 4461-A, or 4461-B.
 ▶ Go to www.irs.gov/Form8717 for the latest information.

For
 IRS
 Use
 Only

OMB No. 1545-1772

Amount paid _____

| | |
|---|---------------------|
| 1 Name of plan provider _____ | 3 Plan number _____ |
| 2 Provider's employer identification number _____ | 3 Plan number _____ |
| 4 Plan name _____ | |

DRAFT AS OF
 June 4, 2018
 DO NOT FILE

| Applications | User Fee |
|--|--|
| 5 User Fees for Pre-Approved Plans | |
| (1a) Mass or non-Mass Submitter—per basic plan document with one adoption agreement | <input type="checkbox"/> (1a) \$ _____ |
| (1b) Mass or non-Mass Submitter—per each additional adoption agreement | <input type="checkbox"/> (1b) \$ _____ |
| (2) Mass or non-Mass Submitter Single Document Plan (NO ADOPTION AGREEMENTS)—per each Single Document Plan | <input type="checkbox"/> (2) \$ _____ |
| (3) Provider's identical adoption of mass submitter basic plan document—per adoption agreement or Single Document Plan | <input type="checkbox"/> (3) \$ _____ |
| (4) Provider's minor modification of mass submitter basic plan document—per adoption agreement or Single Document Plan | <input type="checkbox"/> (4) \$ _____ |
| (5) Assumption of sponsorship of a Pre-Approved Plan—per basic plan document | <input type="checkbox"/> (5) \$ _____ |
| (6) Change in name and/or address of Provider of a Pre-Approved Plan—per basic plan document | <input type="checkbox"/> (6) \$ 0 |

Attach Check or Money Order Here

General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8717-A and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8717.

What's New

Specific user fee amounts are no longer listed on Form 8717-A. You must now enter the appropriate user fee when completing line 5.

Purpose of Form

Generally, a user fee is required with each application for an opinion letter. Use Form 8717-A to submit the appropriate fee for the opinion letter.

Specific Instructions

Line 5. User fee. To determine the appropriate user fee to enter on line 5, go to the schedule for user fees in Rev. Proc. 2018-4, 2018-1 I.R.B. 146, available at www.irs.gov/irb/2018-01_IRB#RP-2018-4 or the latest annual update.

Check the appropriate box on line 5 and enter the user fee due. Attach a check or money order payable to "United States Treasury" for the full amount of the user fee to Form 8717-A. If you don't include the full amount, your application may be returned.

Attach Form 8717-A to the opinion letter application for Forms 4461, 4461-A, and 4461-B.

If you have multiple plans, submit a separate opinion letter application and Form 8717-A for each plan.

Where To File

Include Form 8717-A and user fee with your request or application.

Send your request or application to one of the following.

If sent via U.S. mail,

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
P.O. Box 2508
Room 5106, Group 7521
Cincinnati, OH 45201

If sent via Express Mail or Private Delivery Service,

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
550 Main Street
Room 5106, Group 7521
Cincinnati, OH 45202

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 aren't 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 | 1 hr., 12 min. |
| Learning about the law or the form | 34 min. |
| Preparing, copying, assembling, and sending the form to the IRS | 1 hr., 48 min. |

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send this form to this address. Instead, see *Where To File*, earlier.