

## Modification of Revenue Procedure 2018-4

### Revenue Procedure 2018-19

#### SECTION 1. PURPOSE

This revenue procedure modifies Rev. Proc. 2018-4, 2018-1 I.R.B.146. Specifically, this revenue procedure changes one user fee set forth in Appendix A of Rev. Proc. 2018-4, Schedule of User Fees, with respect to applications on Form 5310, Application for Determination for Terminating Plan. That user fee is reduced from \$3,000 to \$2,300, effective January 2, 2018. Applicants who paid the \$3,000 user fee listed in Rev. Proc. 2018-4 will receive a refund of \$700.

#### SECTION 2. BACKGROUND

.01 Rev. Proc. 2018-4 explains how the Internal Revenue Service (Service) provides advice to taxpayers on issues under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division, Employee Plans Rulings and Agreements Office (Employee Plans Rulings and Agreements), including procedures for requesting determination letters from the Service. It also includes the user fees that are required to be paid when requesting various types of advice.

.02 Appendix A of Rev. Proc. 2018-4 sets forth the specific fee applicable with respect to each category or subcategory of submission under the revenue procedure. Section .06 of Appendix A sets forth the fees applicable to determination letters. The user fee applicable to a determination letter request submitted on Form 5310 provided in section .06(1)(c) of Appendix A was increased from \$2,300 for 2017 to \$3,000 for 2018.

#### SECTION 3. MODIFICATION OF REV. PROC. 2018-4

Section .06(1)(c) of Appendix A of Rev. Proc. 2018-4 is modified to read as follows:

(c) Form 5310 (Application for Determination for Terminating Plan)           \$2,300

#### SECTION 4. REFUND OF USER FEE

Taxpayers who paid a \$3,000 user fee in connection with the submission of a determination letter request on Form 5310 will receive a refund of \$700 (the difference between the \$3,000 user fee listed in Rev. Proc. 2018-4 and the \$2,300 user fee listed in this revenue procedure).

#### SECTION 5. PAPERWORK REDUCTION ACT

The collections of information contained in Revenue Procedure 2018-4 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 Rev. Proc. 2018-4 are in sections 6.02, 6.03, 6.05, 6.06, 10.03, 10.04, 10.12, 10.15, 10.16, 10.18, 11.04, 16, 17, 18, 21.02, 22.03, 23.02, 23.08, 27.05, 27.06, 27.07, 27.08, 27.09, 27.10, 27.13, 28.01, 28.06, 28.07, and 29.10, and in Appendices C, E, and F. This information is required to evaluate and process the request for a letter ruling or determination letter, and, with respect to determination letters, information collected will be used to determine whether a plan is entitled to favorable tax treatment as a qualified plan. In addition, this information will be used to help the Service delete certain information from the text of the letter ruling or determination letter before it is made available for public inspection, as required by §§ 6110 and 6104. The collections of information are required to obtain a letter ruling or determination letter. The likely respondents are individuals, businesses or other for-profit institutions, tax exempt organizations, and government entities.

The estimated total annual reporting and/or recordkeeping burden with respect to letter ruling requests is 769 hours. The estimated total annual reporting and/or recordkeeping burden with respect to determination letters is 17,382 hours.

The estimated annual burden per respondent/recordkeeper varies from 15 minutes to 40 hours, depending on individual circumstances and the type of request involved, with an estimated average burden of 6.01 hours for letter ruling requests and 2.02 hours for determination letter requests. The estimated number of respondents and/or recordkeepers is 128 for letter rulings and 8,605 for determination letters.

For letter rulings, the estimated annual frequency of responses is one request per applicant, except that a taxpayer requesting a letter ruling may also request a presubmission conference.

For determination letters, the estimated annual frequency of responses (used for reporting requirements only) is once every three years.

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 § 6103.

## SECTION 6. EFFECT ON OTHER DOCUMENTS

Rev. Proc. 2018-4 is modified.

## SECTION 7. EFFECTIVE DATE

This revenue procedure is effective as of January 2, 2018.

## SECTION 8. DRAFTING INFORMATION

The principal author of this revenue procedure is Kathleen Herrmann of the Office of Associate Chief Counsel (Tax Exempt and Government Entities). For further information regarding this revenue procedure or submissions under Revenue Procedure 2018-4, contact

Don Kieffer of Employee Plans Rulings and Agreements, at (908) 301-2655 (not a toll-free call).