

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

▶ Attach to applicable Form 4461, 4461-A, or 4461-B.  
 ▶ Go to [www.irs.gov/Form8717A](http://www.irs.gov/Form8717A) for the latest information.

For  
 IRS  
 Use  
 Only

OMB No. 1545-1772

Amount paid \_\_\_\_\_

1 Name of plan provider

2 Provider's employer identification number

3 Plan number

4 Plan name

	User Fee
<b>Applications</b>	
<b>5 User fees for pre-approved plans</b>	
(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) \$ _____

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/Form8717A](http://www.irs.gov/Form8717A).

### 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](http://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 6-403, Group 7521  
Cincinnati, OH 45201-2508

#### If sent via Express Mail or Private Delivery Service,

Internal Revenue Service  
Attn: Pre-Approved Plans Coordinator  
550 Main Street  
Room 6-403, 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](http://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.