

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

▶ **Attach to determination letter application.**  
 ▶ **For the latest information about this form, go to [www.irs.gov/form8717](http://www.irs.gov/form8717).**

For  
 IRS  
 Use  
 Only

OMB No. 1545-1772

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

1 Name of plan sponsor (employer if single-employer plan)

2 Sponsor's employer identification number

3 Plan number

4 Plan name

**Caution:** If you qualify for the exemption from user fees for small business employers, complete only the certification below. See the instructions on page 2 for details. For all other applications, leave the certification blank and check the appropriate box and enter the user fee in column B of line 5.

**Certification**

I certify that the application for a determination letter on the qualified status of the plan listed above meets the conditions for exemption from user fees described in section 7528(b)(2)(B) of the Internal Revenue Code.

Sign Here ▶ \_\_\_\_\_ Date ▶ \_\_\_\_\_

Type or print name and title ▶

Form Submitted		User Fee	
		A	B no Demo 5 and no Demo 6:
<b>5a</b>	<b>Form 5300:</b>	<input type="checkbox"/>	\$
<b>b</b>	<b>Form 5307:</b>	<input type="checkbox"/>	\$
<b>c</b>	<b>Form 5310:</b>	<input type="checkbox"/>	\$
<b>d</b>			
<b>e</b>	Multiple employer plans ( <b>Form 5300</b> )	<input type="checkbox"/>	\$
<b>f</b>	Multiple employer plans ( <b>Form 5310</b> )	<input type="checkbox"/>	\$
<b>g</b>	Reserved		
	(1a)		
	(1b)		
	(2a)		
	(2b)		
	(3)		
	(4)		
<b>h</b>	Reserved		
	(1a)		
	(1b)		
	(2)		
	(3)		
	(4a)		
	(4b)		
	(5)		
	(6)		
	(7)		
<b>i</b>	Form 5316 (Group trusts)	<input type="checkbox"/>	\$

Attach Check or Money Order Here

Section references are to the Internal Revenue Code unless otherwise noted.

**Future Developments**

For the latest information about developments related to Form 8717 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/form8717](http://www.irs.gov/form8717).

**What's New**

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

**General Instructions**

**Purpose of Form**

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

**Note:** Don't use any part of the form that is shaded in gray. Those portions of the form are no longer functional.

**Specific Instructions**

**Exemption from User Fee**

The exemption from the user fee applies to all eligible employers (defined later) who request a determination letter within the first 5 plan years or, if later, the end of any remedial amendment period with respect to the plan that begins within the first 5 plan years.

A determination letter application that is filed by an eligible employer meets the requirements for exemption if:

- (1) the application is filed no later than the last day of the submission period for the plan's current remedial amendment cycle under Rev. Proc. 2007-44, 2007-28 I.R.B. 54, and
- (2) the plan was first in effect no earlier than January 1 of the tenth calendar year immediately before the year in which the submission period for the plan's current remedial amendment cycle begins. (If the plan was first in effect before this date, but the application is still filed within a remedial amendment period that began within the first 5 plan years and you are an eligible employer, complete only the *Certification* and attach an explanation of how your application qualifies for exemption under section 7528(b)(2)(B).)

**Where To File (Include Form 8717 and user fee with your request or application.)**

IF you have this type of request or application. . . .	THEN use this address if you send it by:	
	U.S. mail	Express Mail or private delivery service
Determination letter (Form 5307, 5300, 5310, 5310-A, and Form 5316, Group trust applications)	Internal Revenue Service Attn: EP/EO Determination Letters, Stop 31 P.O. Box 12192 Covington, KY 41012-0192	Internal Revenue Service Attn: EP/EO Determination Letters, Stop 31 201 West Rivercenter Blvd. Covington, KY 41011

**Example.** An employer maintains an individually designed plan first effective on July 1, 2001. Assume that the plan's 5-year remedial amendment cycle is Cycle A. Therefore, a submission period for the plan's cycle ended on January 31, 2012. Assume that the employer filed a determination letter application for the plan on January 31, 2012. If the employer is an eligible employer, the application was exempt from the user fee requirement because the application was filed by the last day of the submission period for the plan's current remedial amendment cycle and the date the plan was first in effect (July 1, 2001) is not before January 1, 2001 (that is, January 1 of the tenth calendar year immediately before 2011, the year in which the submission period for the plan's current remedial amendment cycle began).

A determination letter application that was filed by an eligible employer for a defined benefit plan eligible for the 6-year remedial amendment cycle ending on April 30, 2012, also met the requirements for exemption if:

- (1) the application was filed before May 1, 2012, and
- (2) the plan was first in effect no earlier than January 3, 1996.

See Notice 2002-1, 2002-1 C.B. 283 as amplified by Notice 2003-49, 2003-2 C.B. 294 and Notice 2011-86, 2011-45 I.R.B. 698.

An eligible employer as defined in section 408(p)(2)(C)(i)(I) is an employer which had no more than 100 employees who received at least \$5,000 of compensation from the employer for the preceding year. In addition, an eligible employer must have at least one employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan.

The determination of whether an employer is an eligible employer is made as of the date of the request described above. If your application meets these requirements, complete only the *Certification*. Don't complete any part of line 5.

**Payment of User Fee**

If you don't meet the conditions for exemption discussed earlier, a user fee is due.

**Line 5. User fee.** To determine the appropriate user fee to enter on line 5, go to [www.irs.gov/Retirement-Plans/User-fees-for-Employee-Plans-Determination,-Opinion-and-Advisory-Letters](http://www.irs.gov/Retirement-Plans/User-fees-for-Employee-Plans-Determination,-Opinion-and-Advisory-Letters). The schedule for user fees is also set forth in Rev. Proc. 2016-8, 2016-1 I.R.B. 243, (available at [www.irs.gov/irb/2016-01\\_IRB/ar14.html](http://www.irs.gov/irb/2016-01_IRB/ar14.html)) or the latest annual update.

Check the appropriate box and enter the user fee in Column B of line 5. Attach to the left side of the form a check or money order payable to the "United States Treasury" for the full amount of the user fee to Form 8717, if applicable. If you don't include the full amount, your application may be returned. Attach Form 8717 to your determination letter application.

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

**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** . . . . . 8 hr., 07 min.
- Learning about the law or the form** . . . . . 57 min.
- Preparing, copying, assembling** 2 hr., 04 min.
- Sending the form to the IRS** . . . . . 16 min.

If you have comments about the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to Internal Revenue Service, Tax Forms and Publications Division, Room 6526, 1111 Constitution Ave. NW, Washington, DC 20224. Do not send this form to this address. Instead, see *Where To File*.