

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

▶ **Attach to applicable Form 4461, 4461-A, or 4461-B.**
 ▶ **For the latest information about this form, go to www.irs.gov/form8717.**

For
 IRS
 Use
 Only

OMB No. 1545-1772

Amount paid _____

1 Name of plan sponsor/practitioner	
2 Sponsor's/practitioner's employer identification number	3 Plan number
4 Plan name	

	Applications	Fee Schedule
Attach Check or Money Order Here	5a Volume submitter	
	(1a) Specimen plan (nonmass) with no/one adoption agreement	<input type="checkbox"/> (1a) \$ 14,000
	(1b) Specimen plan (nonmass) – per each additional adoption agreement	<input type="checkbox"/> (1b) \$ 11,000
	(2a) Mass submitter specimen plan with no/one adoption agreement	<input type="checkbox"/> (2a) \$ 16,000
	(2b) Mass submitter – per each additional adoption agreement	<input type="checkbox"/> (2b) \$ 2,000
	(3) Specimen plan identical to mass submitter specimen plan	<input type="checkbox"/> (3) \$ 400
	(4) Assumption of sponsorship of an approved specimen plan – per basic plan document	<input type="checkbox"/> (4) \$ 300
	(5) Change in name and/or address of practitioner of an approved specimen plan – per basic plan document	<input type="checkbox"/> (5) \$ 0
	(6) Mass submitter/nonmass submitter practitioner – per trust document in excess of 10	<input type="checkbox"/> (6) \$ 1,000
	5b Master & Prototype (M&P):	
	(1a) Mass Submitter – per basic plan document with one adoption agreement	<input type="checkbox"/> (1a) \$ 16,000
	(1b) Mass Submitter – per each additional adoption agreement	<input type="checkbox"/> (1b) \$ 2,000
	(2) Sponsor's identical adoption of mass submitter basic plan document – per adoption agreement	<input type="checkbox"/> (2) \$ 400
	(3) Sponsor's minor modification of mass submitter basic plan document – per adoption agreement	<input type="checkbox"/> (3) \$ 1,000
	(4a) Nonmass submitter – per basic plan document with one adoption agreement	<input type="checkbox"/> (4a) \$ 14,000
	(4b) Nonmass submitter – per each additional adoption agreement	<input type="checkbox"/> (4b) \$ 11,000
	(5) Opinion letter for additional optional provisions – per mass submitter basic plan document	<input type="checkbox"/> (5) \$ 1,000
	(6) Assumption of sponsorship of an approved M&P plan – per basic plan document	<input type="checkbox"/> (6) \$ 300
(7) Change in name and/or address of sponsor of an approved M&P plan – per basic plan document	<input type="checkbox"/> (7) \$ 0	
(8) Mass submitter/nonmass submitter sponsor – per trust document in excess of 10	<input type="checkbox"/> (8) \$ 1,000	

Instructions

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

Generally, a user fee is required with each application for an opinion or advisory letter. The user fees are shown on page 1. Information on this Form was previously requested on Form 8717. For more information, see Rev. Proc. 2014-8, 2014-1 I.R.B. 242 (available at www.irs.gov/pub/irs-irbs/irb14-01.pdf) or latest annual update.

Effective Date

The user fee schedule in this revision of Form 8717-A is effective for opinion and advisory letter applications postmarked on or after February 1, 2014, unless the user fee schedule is changed through subsequent guidance. Use of this revision of Form 8717-A is mandatory for applications postmarked on or after August 1, 2014. If using the prior version of Form 8717-A before August 1, 2014, please ensure that the current user fee is paid as specified in Rev. Proc. 2014-8. Always check the user fee Revenue Procedure for updates and use the correct fee.

Check the appropriate box on line 5 and 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 do not include the full amount, your application may be returned.

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

If you have multiple plans, submit a separate opinion or advisory 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
P.O. Box 2508
Attn: Pre-Approved Plans Coordinator
Room 5106, Group 7521
Cincinnati, OH 45201

If sent via Express Mail or Private Delivery Service,

Internal Revenue Service
550 Main Street
Attn: Pre-Approved Plans Coordinator
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 are not 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 this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can send your comments to the 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*, earlier.