

**User Fee for Exempt Organization
 Determination Letter Request**

For IRS Use Only

Control number _____
 Amount paid _____
 User fee screener _____

▶ **Attach to determination letter applications.**

1 Name of organization _____

2 Type of request (check only one box and include a check or money order made payable to Internal Revenue Service for the amount of the indicated fee):

Fee

- a Initial request for recognition of tax-exempt status under section 501(a) (except a section 401(a) trust) by an organization whose gross receipts have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four taxable years. If you check this box you must complete the income certification below **\$ 150**

Certification

I hereby certify that the gross receipts of _____ (enter name of organization) have not exceeded (or are not expected to exceed) \$10,000 annually, averaged over its first four years of operation.

Signature ▶ _____ Title _____

- b All other initial requests for recognition of tax-exempt status under section 501(a) or 521 (except a section 401(a) trust) **\$ 300**
- c Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. **\$ 200**

Instructions

The Revenue Act of 1987 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to a key district office.

The fee for each type of request for an exempt organization determination letter is listed in item 2 of this form. Check the block that describes the type of request you are submitting, and attach this form to the front of your request form along with a check or money order for the amount indicated. Make the check or money order payable to the Internal Revenue Service.

Determination letter requests received with no payment or with an insufficient payment will be returned to the applicant for submission of the proper fee. To avoid delays in receiving a determination letter,

be sure that your application is sent to the applicable address shown below. These addresses supersede the addresses listed in Publication 557 and all application forms.

If entity is in this IRS District ▼	Send fee and request for determination letter to this address ▼	
Brooklyn, Albany, Augusta, Boston, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence	Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202	Dallas, Albuquerque, Austin, Cheyenne, Denver, Houston, Oklahoma City, Phoenix, Salt Lake City, Wichita Internal Revenue Service EP/EO Division Mail Code 4950 DAL 1100 Commerce Street Dallas, TX 75242
Baltimore, District of Columbia, Pittsburgh, Richmond, Newark, Philadelphia, Wilmington, any U.S. possession or foreign country	Internal Revenue Service EP/EO Division P. O. Box 17010 Baltimore, MD 21203	Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans Internal Revenue Service EP/EO Division C-1130 Atlanta, GA 30301
Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg	Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201	Anchorage, Las Vegas, Boise, Los Angeles, Honolulu, Portland, Laguna Niguel, San Jose, Seattle Internal Revenue Service EO Application Receiving Room 5127, P. O. Box 486 Los Angeles, CA 90053-0486
		Sacramento, San Francisco Internal Revenue Service EO Application Receiving Stop SF 4446 P. O. Box 36001 San Francisco, CA 94102
		Chicago, Aberdeen, Des Moines, Fargo, Helena, Milwaukee, Omaha, St. Louis, St. Paul, Springfield Internal Revenue Service EP/EO Division 230 S. Dearborn DPN 20-5 Chicago, IL 60604

Attach Check or Money Order Here