

User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application)**

For IRS Use Only

Control number _____

Amount paid _____

User fee screener _____

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 an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have not exceeded (or are not expected to exceed) \$10,000, averaged over the preceding four taxable years, or new organizations which anticipate annual gross receipts averaging not more than \$10,000 during their first four years. If you check this box you must complete the income certification below. \$ 150

Certification

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

Signature ▶ _____ Title _____

- b Initial request for an exempt organization determination letter (do NOT use for a pension plan determination letter) by an organization whose annual gross receipts have exceeded (or are expected to exceed) \$10,000, averaged over the preceding four taxable years, or a new organization which anticipates annual gross receipts averaging more than \$10,000 during their first four years. \$ 375
- c Private foundation which has completed a section 507 termination and which seeks a determination letter that it is now a public charity. \$ 200
- d Group exemption letters. \$ 500

Instructions

The Omnibus Budget Reconciliation Act of 1990 requires payment of a user fee for determination letter requests submitted to the Internal Revenue Service. The fee must accompany each request submitted to the 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

Albany, Augusta, Boston, Brooklyn, Buffalo, Burlington, Hartford, Manhattan, Portsmouth, Providence

Internal Revenue Service EP/EO Division P. O. Box 1680, GPO Brooklyn, NY 11202

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

Cincinnati, Cleveland, Detroit, Indianapolis, Louisville, Parkersburg

Internal Revenue Service EP/EO Division P. O. Box 3159 Cincinnati, OH 45201

Albuquerque, Austin, Cheyenne, Dallas, 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

Atlanta, Birmingham, Columbia, Ft. Lauderdale, Greensboro, Jackson, Jacksonville, Little Rock, Nashville, New Orleans

Internal Revenue Service EP/EO Division P.O. Box 941 Atlanta, GA 30370

Anchorage, Boise, Las Vegas, 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

Aberdeen, Chicago, 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