

Employee Plans News

Issue 2014-1, January 14, 2014

Determination letter applications

- [Prior versions of Forms 5300 and 5310](#) are OK to use through June 30, 2014
- [New user fees](#) apply to certain applications starting February 1, 2014 – include the new fee even though the user fee form hasn't been updated yet to reflect it.

Revised Forms 5300 and 5310 – Sponsors may Temporarily Choose to Use Prior Versions

We issued revised versions of these forms in December 2013:

- [Form 5300](#), *Application for Determination for Employee Benefit Plan*
- [Form 5310](#), *Application for Determination for Terminating Plan*

Although we prefer that plan sponsors use the revised version of the forms, we'll continue to accept the prior versions ([Form 5300 \(Rev. 4-2011\)](#) and [Form 5310 \(Rev. 4-2006\)](#)) through June 30, 2014.

EP Determinations may request additional information or clarification for applications filed on prior versions during their review process.

Additional resources

- [Determination, Opinion and Advisory Letters](#)
- [Forms and publications \(including prior year\)](#)

Include Correct User Fee for Determination, Opinion or Advisory Letter Requests

User fees for certain opinion and advisory letters relating to preapproved plans and for determination letters issued to adopters of preapproved plans have changed effective February 1, 2014 ([Revenue Procedure 2014-8](#)).

The user fee forms have not yet been updated to reflect the new user fees. Until they are updated, please submit the existing forms with the new user fee:

- [Form 8717](#) (Rev. 2-2013), *User Fee for Employee Plan Determination Letter Request* – new fee in Rev. Proc. 2014-8 applies for submitting a request for a determination letter on Form 5307

- [Form 8717-A](#) (Rev. 2-2013), *User Fee for Employee Plan Opinion or Advisory Letter Request* – various new fees in Rev. Proc. 2014-8 apply for requests for opinion or advisory letters for pre-approved plans

Additional resources

- [Determination, Opinion and Advisory Letters](#)
- [User fees for Employee Plans determination, opinion and advisory letters](#)