

**SECTION 6. FEE SCHEDULE**

The amount of the user fee payable with respect to each category or subcategory of submission is as set forth in the following schedule.

**CATEGORY****EMPLOYEE PLANS USER FEES***.01 Letter ruling requests.*

(1) Computation of exclusion for annuitant under § 72	\$1,000
(2) Change in plan year (Form 5308)	\$1,000
(3) Five-Year Automatic Extension of the Amortization Period	\$1,000
<b>Note:</b> No user fee is required if the requested change is permitted to be made pursuant to the procedure for automatic approval set forth in Rev. Proc. 87-27, 1987-1 C.B. 769. In such a case, Form 5308 should not be submitted to the Service.	
(4) Certain waivers of 60-day rollover period	
(a) Rollover less than \$50,000	\$500
(b) Rollover equal to or greater than \$50,000 and less than \$100,000	\$1,500
(c) Rollover equal to or greater than \$100,000	\$3,000
(5) Change in funding method	\$4,000
(6) Letter ruling under Rev. Proc. 90-49, 1990-2 C.B. 620	\$4,000
(7) Change in accounting method	\$4,000
(8) Request for administrative exemptions for participant-directed transactions that are in compliance with the regulations under § 404(c) of ERISA	\$4,000
(9) Letter ruling request on Roth IRA Recharacterization	\$4,000
(10) Approval to become a nonbank trustee (see § 1.408-2(e) of the Income Tax Regulations)	\$20,000
(11) Any letter ruling under § 419 or § 419A	\$14,500
(12) Substitute mortality table under Rev. Proc. 2007-37	\$14,500
(13) Waiver of minimum funding standard or excise tax of \$1,000,000 or more (§ 412(d), 4971(b) or 4971(f))	\$14,500
(14) All other letter rulings, etc., including:	\$10,000
(a) Administrative scrutiny determinations with respect to separate lines of business (for each separate line or lines of 5 or less)	
(b) Individually designed simplified employee pension (SEP)	
(c) Waiver of minimum funding standard or excise tax of less than \$1,000,000 (§ 412(d), 4971(b) or 4971(f))	

*.02 Opinion letters on prototype individual retirement accounts and/or annuities, SEPs, SIMPLE IRAs, SIMPLE IRA Plans, Roth IRAs and dual purpose IRAs.*

(1) Prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document, new or amended \$3,000

(2) Sponsoring organization's word-for-word identical adoption of mass submitter's prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document or an amendment thereof \$200

**Note:** If a mass submitter submits, in any 12 month period ending January 31, more than 300 applications on behalf of word-for-word adopters of prototype IRAs or prototype dual purpose IRAs with respect to a particular plan document, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12 month period.

(3) Sponsoring organization's minor modification of a mass submitter's prototype IRA, SEP, SIMPLE IRA, dual purpose IRA, SIMPLE IRA Plan, or Roth IRA, per plan document \$750

(4) Opinion letters on dual-purpose IRAs, per plan document new or amended \$4,500

(5) Assumption of sponsorship of an approved prototype IRA or SEP, without any amendment to the plan document by a new entity as evidenced by a change of an employer identification number \$200

*.03 Opinion letters on master and prototype plans.*

(1) Mass submitter M & P plan  
 (a) per basic plan document, new or amended, with one adoption agreement \$12,000

(b) per each additional adoption agreement \$1,000

(2) Sponsor's word-for-word identical adoption of M & P mass submitter's basic plan document (or an amendment thereof), per adoption agreement \$300

(3) Sponsor's minor modification of M & P mass submitter's basic plan document, per adoption agreement \$1000

(4) Nonmass submitter M & P plan  
 (a) per basic plan document, new or amended, with one adoption agreement \$12,000

(b) per each additional adoption agreement \$9,500

(5) M & P mass submitter's request for an opinion letter with respect to the addition of optional provisions following issuance of a favorable opinion letter (see section 12.03(1)(c) of Rev. Proc. 2011-49), per basic plan document (regardless of the number of adoption agreements) \$1000

(6) Assumption of sponsorship of an approved M & P plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per basic plan document \$300

(7) Change in name and/or address of sponsor of an approved M & P plan, per basic plan document None

(8) Mass submitter or non-mass submitter sponsor per trust document in excess of 10 \$1,000

**Note:** If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters with respect to a particular adoption agreement, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.

*.04 Advisory letters on volume submitter plans.*

(1) Volume submitter specimen plan (non mass submitter)

(a) with no or one adoption agreement	\$12,000
(b) per additional adoption agreement	\$9,500

(2) Volume submitter mass submitter specimen plan

(a) with no or one adoption agreement	\$12,000
(b) per each additional adoption agreement	\$1,000

(3) Volume submitter specimen plan that is word-for-word identical to a mass submitter specimen plan

\$300

(4) Assumption of sponsorship of an approved volume submitter plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per basic plan document

\$300

(5) Change in name and/or address of practitioner of an approved volume submitter specimen plan, per basic plan document

None

(6) Mass submitter or non-mass submitter practitioner per trust document in excess of 10

\$1,000

*.05 Determination letters*

(1) If the plan is intended to satisfy a design-based safe harbor:

(a) Form 5300 ( <i>Application for Determination for Employee Benefit Plan</i> )	\$2,500
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(b) Form 5307 ( <i>Application for Determination for Adopters of Modified Volume Submitter Plans</i> )	\$300
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(c) Form 5310 ( <i>Application for Determination for Terminating Plan</i> )	\$2,000
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(d) Multiple employer plans (Form 5300):

(i) 2 to 10 Forms 5300 submitted	\$3,000
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(ii) 11 to 99 Forms 5300 submitted	\$3,000
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(iii) 100 to 499 Forms 5300 submitted	\$15,000
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(iv) Over 499 Forms 5300 submitted	\$15,000
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**Note:** In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (1)(a) or (d) above as applicable.

(e) Multiple employer plans (Form 5310):

(i) 2 to 10 participating employers	\$3,000
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(ii) 11 to 99 participating employers	\$3,000
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(iii) 100 to 499 participating employers	\$15,000
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(iv) Over 499 participating employers	\$15,000
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**Note:** Effective for applications filed on or after February 1, 2012, in the case of plans under a five-year remedial amendment cycle (other than terminating plans), and May 1, 2012, in the case of terminating plans and plans under a six-year remedial amendment cycle, the Service's review of a plan filed for a determination letter will not consider and a determination letter generally may not be relied on with respect to whether the plan satisfies the requirements of section 401(a)(4) or (26) or section 410(b). See Rev. Proc. 2012-6.

(2) Group trusts contemplated by Rev. Rul. 81-100, 1981-1 C.B. 326, Rev. Rul. 2004-67, 2004-2 C.B. 28, Rev. Rul. 2011-1, 2011-2 I.R.B. 251. Form 5316 is available for group trust submissions. \$1,000

#### EXEMPT ORGANIZATIONS USER FEES

##### .06 Letter rulings.

(1) Request for approval of a qualified subsidiary related to a § 501(c)(25) organization.	\$2,250
(2) All other letter rulings	\$10,000

##### .07 Determination letters and requests for group exemption letters

(1) Application (whether an initial application or an application for reinstatement) for exemption under § 501 or § 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in § 401) that have had annual gross receipts averaging not more than \$10,000 during the preceding four years, or new organizations that anticipate gross receipts averaging not more than \$10,000 during the first four years.	\$400
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**Note:** Organizations seeking this reduced fee must sign a certification with their application that the receipts are or will be not more than the indicated amounts.

(2) Application (whether an initial application or an application for reinstatement) for exemption from organizations otherwise described in paragraph (1) of this section 6.07 whose actual or anticipated gross receipts exceed the \$10,000 average annually.	\$850
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**Note:** If an organization that is already recognized as exempt under § 501(c) seeks reclassification under another subparagraph of § 501(c), a new user fee will be charged whether or not a new application is required. An additional fee applies to organizations that seek recognition of exemption under § 501(c)(4) (unless requested at the time of the § 501(c)(3) application) for a period for which they do not qualify for exemption under § 501(c)(3) because their application was filed late and they do not qualify for relief under § 301.9100-1.

(3) Group Exemption letters	\$3,000
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**Note:** An additional user fee under (1) or (2) above is also required when a central organization submits an initial application for exemption with its request for a group exemption letter.

(4) Canadian registered charities	None
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