

CATEGORY	USER FEE FOR REQUESTS RECEIVED PRIOR TO FEBRUARY 2, 2018	USER FEE FOR REQUESTS RECEIVED AFTER FEBRUARY 1, 2018
(9) Statement of Value. See Rev. Proc. 96-15 for procedures for requesting a statement of value.		
(A) User fee for a case with 1-3 items	\$5,700	\$6,500
(B) Cost per each additional item beyond 3	\$290	\$300

(B) PROCEDURAL MATTERS

(1) Required certification. A person seeking a reduced user fee under paragraph (A)(4) of this Appendix must provide the following certification in order to obtain the reduced user fee:

(a) If a person is seeking a reduced user fee under paragraph (A)(4) (a) of this appendix, the person must certify in the request that his, her, or its gross income, as defined under paragraphs (B)(2), (3), (4), and (5) of this appendix, as applicable, is less than \$250,000 as reported on their last federal income tax return (as amended) filed for a full (12 months) taxable year ending before the date the request is filed.

(b) If a person is seeking a reduced user fee under paragraph (A)(4) (b) of this appendix, the person must certify in the request that his, her, or its gross income, as defined under paragraphs (B)(2), (3), (4), and (5) of this appendix, as applicable, is less than \$1 million and more than \$250,000 for the last full (12 months) taxable year ending before the date the request is filed.

The certification must be attached as part of the ruling request.

(2) Gross income for a request involving a personal tax issue.

For purposes of the reduced user fees provided in paragraphs (A)(4) (a) and (b) of this Appendix of—

(a) U.S. citizens and resident alien individuals, domestic trusts, and domestic estates, “gross income” is equal to “total income” as reported on their last federal income tax return (as amended)