

**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 Employer Identification Number
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**Caution:** Do not attach Form 8718 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request	Fee
a <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"><li>• An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or</li><li>• A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶</li></ul> <b>Note:</b> If you checked box 3a, you must complete the Certification below.	\$150

**Certification**

I certify that the annual gross receipts of \_\_\_\_\_  
name of organization  
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.  
Signature ▶ Title ▶

b <input type="checkbox"/> Initial request for a determination letter for: <ul style="list-style-type: none"><li>• An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years, or</li><li>• A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years . ▶</li></ul>	\$500
c <input type="checkbox"/> Group exemption letters . . . . .	\$500

**Instructions**

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 98-8, 1998-1, I.R.B. 225.

Check the box on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the Internal Revenue Service for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 192  
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service  
201 West Rivercenter Blvd.  
Attn: Extracting Stop 312  
Covington, KY 41011

Attach Check or Money Order Here

