

Section references are to the Internal Revenue Code unless otherwise noted.

## Future Developments

For the latest information about developments related to Form 8717 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/Form8717](http://www.irs.gov/Form8717).

## What's New

Specific user fee amounts are no longer listed on Form 8717. You must now enter the appropriate user fee when completing line 5. Notice 2011-86 is obsolete.

**Note:** [www.pay.gov](http://www.pay.gov) can be used to pay your user fee. Be sure to include the payment confirmation page along with Form 8717.

## General Instructions

### Purpose of Form

Generally, a user fee is required with each application for a determination letter. Use Form 8717 to submit the appropriate user fee.

**Note:** Don't use any part of the form that is shaded in gray. Those portions of the form are no longer functional.

## Specific Instructions

### Exemption From User Fee

The exemption from the user fee applies to all eligible employers (defined later) who request a determination letter within the first 5 plan years or, if later, by the end of any remedial amendment period with respect to the plan that begins within the first 5 plan years ("qualifying open remedial amendment period"). The IRS will treat an application for a determination letter as being filed within a qualifying open remedial amendment period if the plan was first in existence no earlier than January 1 of the 10th calendar year preceding the year in which the application is filed (the "10-year rule").

**Example.** If a determination letter application for a plan that was first in existence during 2007 is filed on December 1, 2017, then the IRS will treat the application as having been filed within a qualifying open remedial amendment period.

If an application does not satisfy the 10-year rule requirements, but the application satisfies the user fee exemption requirements under section 7528(b)(2)(B) (for example, in a case in which a qualifying open remedial amendment period ends more than 10 years after the year in which the plan is first in existence), then no user fee is required. The applicant should complete only the *Certification* and explain in a cover letter how the application satisfies the user fee exemption requirements under section 7528(b)(2)(B).

## Where To File (Include Form 8717 and user fee with your request or application.)

IF you have this type of request or application . . .	THEN use this address if you send it by:	
	U.S. mail	Express Mail or private delivery service
Determination letter (Form 5307, 5300, 5310, 5310-A, or 5316)	Internal Revenue Service Attn: EP Determination Letters, Stop 31 P.O. Box 12192 Covington, KY 41012-0192	Internal Revenue Service Attn: EP Determination Letters, Stop 31 201 West Rivercenter Blvd. Covington, KY 41011

See Notice 2002-1, 2002-1 C.B. 283 as amplified by Notice 2017-1, 2017-2 I.R.B. 367.

An eligible employer as defined in section 408(p)(2)(C)(i)(I) is an employer which had no more than 100 employees who received at least \$5,000 of compensation from the employer for the preceding year. In addition, an eligible employer must have at least one employee who is not a highly compensated employee (as defined in section 414(q)) and is participating in the plan.

The determination of whether an employer is an eligible employer is made as of the date of the request described above. If your application meets these requirements for an exemption, complete only the *Certification*. Don't complete any part of line 5.

### Payment of User Fee

If you don't meet the conditions for exemption discussed earlier, a user fee is due.

**Line 5. User fee.** To determine the appropriate user fee to enter on line 5, go to [www.irs.gov/Retirement-Plans/User-Fees-For-Employee-Plans-Determination-Opinion-And-Advisory-Letters](http://www.irs.gov/Retirement-Plans/User-Fees-For-Employee-Plans-Determination-Opinion-And-Advisory-Letters). The schedule for user fees is also set forth in Rev. Proc. 2017-4, 2017-1 I.R.B. 146, available at [www.irs.gov/irb/2017-01\\_IRB/ar10.html](http://www.irs.gov/irb/2017-01_IRB/ar10.html), or the latest annual update.

Check the appropriate box and enter the user fee in column B of line 5. Attach to the left side of the form a check or money order payable to "United States Treasury" for the full amount of the user fee to Form 8717, if applicable. If payment was made through [www.pay.gov](http://www.pay.gov), a copy of the payment confirmation must also be submitted. If you don't include the full amount, your application may be returned. Attach Form 8717 to your determination letter application.

If you have multiple plans, submit a separate determination letter application and Form 8717 for each plan.

**Paperwork Reduction Act Notice.** We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want to have your plan approved by the IRS, you are required to give us the information. We need it to determine whether you meet the legal requirements for plan approval. Section 7528 authorizes us to charge a user fee.

You aren't required to provide the information requested on a form subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

**Recordkeeping** . . . . . 8 hr., 7 min.

**Learning about the law or the form** . . . . . 57 min.

**Preparing, copying, assembling** 2 hr., 4 min.

**Sending the form to the IRS** . . . 16 min.

If you have comments about the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormsPubs](http://www.irs.gov/FormsPubs). Click on "More Information" and then on "Give us feedback."

Or you can write to:

Internal Revenue Service  
Tax Forms and Publications  
1111 Constitution Ave. NW, IR-6526  
Washington, DC 20224

Don't send this form to this address. Instead, see *Where To File*, earlier.