

# User Fee for Exempt Organization Determination Letter Request

▶ **Attach this form to determination letter application.  
(Form 8718 is NOT a determination letter application.)**  
▶ **Go to [www.irs.gov/Form8718](http://www.irs.gov/Form8718) for the latest information.**

For  
IRS  
Use  
Only

Control number \_\_\_\_\_

Amount paid \_\_\_\_\_

User fee screener \_\_\_\_\_

Name of organization \_\_\_\_\_

Employer Identification Number \_\_\_\_\_

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

## 1 Type of request

**Fee**

**a** Application for recognition of exemption under section 501 or under section 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in section 401). Enter the applicable fee amount . . . . . ▶ \$ \_\_\_\_\_

**b** Group exemption letters . . . . . ▶ \$ \_\_\_\_\_

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

### Instructions

The law requires payment of a user fee with each application for a determination letter. For more information, see Rev. Proc. 2018-5, 2018-1 I.R.B. 233, or latest annual update, available on IRS.gov.

Check only one box on line 1 for the type of application you are submitting. Then, enter the appropriate user fee amount in the space provided.

**Caution:** The application will not be processed without payment of the proper user fee.

Attach to Form 8718 a check or money order payable to the "United States Treasury" 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.

Generally, the user fee will be refunded only if the Internal Revenue Service declines to issue a determination.

### Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

### Who Should File

Organizations applying for federal income tax exemption, other than filers of Form 1023, Application for Recognition of Exemption Under Section 501(c)(3), or Form 1023-EZ (filed only electronically), should file Form 8718.

**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 your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is 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. The rules governing the confidentiality of Form 8718 are covered in section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [IRS.gov/FormComments](http://IRS.gov/FormComments). Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224. Do not send the form to this address. Instead, see *Where To File*, above.