



New Fees with Form 8718, User Fee for Exempt Organization Determination Letter Request

Revenue Procedure 2018-5, changed the user fees for applications for recognition of tax-exempt status that are filed with Form 8718. Until a revised version of Form 8718 reflecting the new application user fee structure is released, filers should file Form 8718 with the appropriate payment attached for the following user fees.

If applying for recognition of exemption under section 501 or under section 521 from organizations other than pension, profit sharing, and stock bonus plans described in Internal Revenue Code section 401, the user fee is \$600.

If applying for group exemption letters, the user fee is \$2,000.