

Revenue Procedure 2011-8

Rev. Proc. 2011-8; 2011 IRB LEXIS 13; 2011-1 I.R.B. 237

January 3, 2011

[*1]

APPLICABLE SECTIONS:

26 CFR 601.201: Ruling and determination letters.

TEXT:

SECTION 1. PURPOSE

This revenue procedure provides guidance for complying with the user fee program of the Internal Revenue Service as it pertains to requests for letter rulings, determination letters, etc., on matters under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division; and requests for administrative scrutiny determinations under [Rev. Proc. 1993-2 C.B. 536](#).

SECTION 2. CHANGES

.01 *In general.* This revenue procedure is a general update of [Rev. Proc. 2010-8, 2010-1 I.R.B. 234](#).

.02 Changed "lead" to "mass submitter" in sections 6.04 (2) and 6.04 (3).

.03 Changed the fees in sections 6.03 (2) and 6.04 (1) (b) to \$9,500.

.04 Updated user fee amounts for various employee plan user fees. The following fee changes have been made:

- (a)

Changed \$1,000 to \$2,500 in section 6.05 (1) (a)

- (b)

Changed \$ 1,000 to \$2,000 in section 6.05 (1) (b)

- (c)

Changed \$1,500 to \$3,000 in section 6.05 (1) (d) (i) and (ii) and \$10,000 to \$15,000 in section 6.05 (1) (d) (iii) and (iv)

- (d)
 Changed \$1,500 to \$3,000 in section 6.05 (1) (e) (i) and (ii) and \$10,000 to \$15,000 in section 6.05 (1) (e) (iii) and (iv)
- (e)
 Changed \$1,800 to \$4,500 in section 6.05 (2) (a)
- (f)
 Changed **[*2]** \$1,800 to \$4,000 in 6.05
- (g)
 Changed \$ 1,000 to \$ 1,800 in section 6.05 (2) (c)
- (h)
 Changed \$2,300 to \$5,000 in section 6.05 (2) (d) (i) and (ii) and \$15,000 to \$25,000 in section 6.05 (2) (d) (iii) and (iv)
- (i)
 Changed \$2,300 to \$5,000 in section 6.05 (e) (i) and (ii) and \$15,000 to \$25,000 in section 6.05 (e) (iii) and (iv)
- (j) Changed \$750 to \$1,000 in section 6.05 (3).

.05 Sections 6.06, 6.08 and 7.02 have been updated to reflect that requests for changes in accounting method or period are now handled by EO Determinations, and those requests should be sent to the Internal Revenue Service Center in Covington, Kentucky.

.06 The references in 6.07 and 6.08 to application fees after Cyber Assistant availability have been removed because the Service does not expect Cyber Assistant

(a Web-based software program designed to assist organizations in preparing their application for recognition of exemption under [§ 501 \(c\) \(3\) of the Internal Revenue Code](#) (Form 1023)) to become available in 2011.

.07 The law requires the Service to regularly review and adjust its fees. When setting fees, the Service is required to look at the number of cases and the actual time and costs of processing the cases, **[*3]** plus other cost accounting data. Because of systems limitations, certain types of determinations were provided free of charge that would have otherwise merited a user fee. These included, for example, certain determinations under Chapter 42 of the Internal Revenue Code that were previously private letter rulings under the jurisdiction of EO Technical. The following types of requests postmarked after the effective date of this revenue procedure will now require a user fee: advance approval of [§ 4942 \(g\) \(2\)](#) set asides, advance approval of [§ 4945](#) grant making procedures, advance approval of [§ 4945 \(f\)](#) voter registration activities, [§ 6033](#) annual information return filing requirements, determination of unusual grants to certain organizations under [§§ 170 \(b\) \(1\) \(A\) \(vi\)](#) and [509 \(a\) \(2\)](#), reclassification of foundation status, including [§ 4942 \(j\) \(3\)](#) operating foundation status and [§ 4940 \(d\)](#) exempt operating foundation status, supporting organization type I, II or III (including whether functionally integrated) classifications under [§ 509 \(a\) \(3\)](#), and [§ 507](#) terminations of private foundations.

.08 Updated section 7.02 to reflect that requests for determination letters submitted with Form **[*4]** 8940 should be sent to the Internal Revenue Service's Covington, KY P.O. Box.

.09 Section 13 is revised to change the effective date of this revenue procedure to February 1, 2011 except for certain Exempt Organization user fees, effective January 3, 2011.

.10 Section B of the Appendix is revised to reflect that [Rev. Proc 87-50, 1987-2 C.B. 647](#) and [Rev. Proc. 98-59, 1998-2 C.B. 727](#) are modified by [Rev. Proc. 2010-48, 2010-50 I.R.B. 828](#).

.11 Section D of the Appendix is revised to reflect that [Rev. Proc 2011-9](#), the next Bulletin, sets forth revised procedures with regard to applications for recognition of exemption from federal income tax under [§§501](#) and [521](#).

SECTION 3. BACKGROUND

.01 *Legislation authorizing user fees.* [Section 7528](#) was added to the Code by section 202 of the Temporary Assistance for Needy Families Block Grant Program, Pub. L. No. 108-89, and was made permanent by section 8244 of the U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007, Pub. L. No. 110-28. [Section 7528 of the Code](#) directs the Secretary of the Treasury or delegate (the "Secretary") to establish a program requiring the payment of user fees for requests to the **[*5]** Service for letter rulings, opinion letters, determination letters, and similar requests. The fees charged under the program (1) are to vary according to categories or subcategories established by the Secretary; (2) are to be determined after taking into account the average time for, and difficulty of, complying with requests in each category and subcategory; and (3) are payable in advance. [Section 7528 \(b\) \(3\)](#) directs the Secretary to provide for exemptions and reduced fees under the program as the Secretary determines to be appropriate, but the average fee applicable to each category may not be less than the amount specified in [§ 7528](#).

.02 *Related revenue procedures.* The various revenue procedures that require payment of a user fee, or an administrative scrutiny determination user fee are described in the appendix to this revenue procedure.

SECTION 4. SCOPE

.01 *Requests to which user fees apply.* In general, user fees apply to all requests for letter rulings, opinion letters, determination letters, and advisory letters submitted by or on behalf of taxpayers, sponsoring organizations or other entities as described in this revenue procedure. Further, administrative scrutiny determination **[*6]** user fees, described in [Rev. Proc. 93-41](#), are collected through the user fee program described in this revenue procedure. Requests to which a user fee or an administrative scrutiny determination user fee is applicable must be accompanied by the appropriate fee as determined from the fee schedule set forth in section 6 of this revenue procedure. The fee may be refunded in limited circumstances as set forth in section 10.

.02 *Requests and other actions that do not require the payment of a user fee.* Actions which do not require the payment of a user fee include the following:

- (1)

Requests for information letters as defined in [Rev. Proc. 2011-4](#), page 123, this Bulletin.

- (2)

Elections pertaining to automatic extensions of time under [§ 301.9100-1](#) of the Procedure and Administration regulations.

- (3)

Use of forms which are not to be filed with the Service. For example, no user fee is required in connection with the use of Form 5305, *Traditional Individual Retirement Trust Account*, or Form 5305-A, *Traditional Individual Retirement Custodial Account*, in order to adopt an individual retirement account under [§ 408 \(a\)](#).

- (4)

In general, plan amendments whereby sponsors amend their plans by adopting, word-for-word, **[*7]** the model language contained in a revenue procedure which states that the amendment should not be submitted to the Service and that the Service will not issue new opinion, advisory, ruling or determination letters for plans that are amended solely to add the model language.

- (5)

Change in accounting period or accounting method permitted by a published revenue procedure that permits an automatic change without prior approval of the Commissioner.

- (6)

Compliance and Correction Fees. Compliance fees and compliance correction fees under the Employee Plans Compliance Resolution System are not described in this procedure because they are compliance fees or compliance correction fees and not user fees. For further guidance, please see [Rev. Proc. 2008-50, 2008-35 I.R.B. 464](#).

.03 Exemptions from the user fee requirements. The following exemptions apply to the user fee requirements. These are the only exemptions that apply:

- (1)

Departments, agencies, or instrumentalities of the United States that certify that they are seeking a letter ruling, determination letter, opinion letter or similar letter on behalf of a program or activity funded by federal appropriations. The fact that a user fee is not charged **[*8]** has no bearing on whether an applicant is treated as an agency or instrumentality of the United States for purposes of any provision of the Code except for [§ 7528](#).

- (2)

Requests as to whether a worker is an employee for federal employment taxes and federal income tax withholding purposes (chapters 21, 22, 23, 23A, and 24 of subtitle C of the Code) submitted on Form SS-8, *Determination of Worker Status for Purposes of Federal Employment Taxes and Income Tax Withholding*, or its equivalent. Such a request may be submitted in connection with an application for a determination on the qualification of a plan when it is necessary to determine whether an employer-employee relationship exists. See section 6.13 of [Rev. Proc. 2011-6](#), page 195, this Bulletin. In that case, although no user fee applies to the request submitted on Form SS-8, the applicable user fee must be paid in connection with the application for determination on the plan's qualification.

SECTION 5. DEFINITIONS

The following terms used in this revenue procedure are defined in the pertinent revenue procedures referred to below, which are described in the appendix:

| | |
|---------------------------------------|---------------------------------------|
| Administrative scrutiny determination | Rev. Proc. 93-41 |
| Adoption agreement | Rev. Proc. 2005-16 |
| Advisory letter | Rev. Procs. 2005-16, 2011-6 |
| Basic plan document | Rev. Proc. 2005-16 |
| Determination letter | Rev. Proc. 2011-9 |
| Dual-purpose IRA | Rev. Procs. 98-59, 2010-48 |
| Group exemption letter | Rev. Proc. 80-27 |
| Information letter | Rev. Proc. 2011-4 |
| Letter ruling | Rev. Proc. 2011-4 |
| Mass submitter | Rev. Procs. 87-50, 2005-16 |
| Mass submitter plan | Rev. Proc. 2005-16 |
| Master plan | Rev. Proc. 2005-16 |
| Minor modification | Rev. Procs. 87-50, 2005-16 |
| Opinion letter | Rev. Procs. 2005-16, 2011-4 |
| Prototype plan | Rev. Proc. 2005-16 |
| Roth IRA | Rev. Procs. 98-59, 2010-48 |
| SIMPLE IRA | Rev. Proc. 97-29 |
| SIMPLE IRA Plan | Rev. Proc. 97-29 |
| Plan Sponsor | Rev. Proc. 2005-16 |
| Sponsoring organization | Rev. Procs. 87-50, Rev. Proc. 2005-16 |
| Staggered Remedial Amendment Period | Rev. Proc. 2007-44 |
| Substitute mortality table | Rev. Proc. 2007-37 |
| Volume submitter lead specimen plan | Rev. Proc. 2005-16 |
| Volume submitter plan | Rev. Proc. 2005-16 |
| Volume submitter specimen plan | Rev. Proc. 2005-16 |
| Word-for-word identical adoption | Rev. Procs. 87-50, 2005-16 |

SECTION 6. FEE SCHEDULE

The **[*9]** amount of the user fee payable with respect to each category or subcategory of submission is as set forth in the following schedule.

CATEGORY

EMPLOYEE PLANS USER FEES

.01 *Letter ruling requests.*

| | |
|---|---------|
| (1) Computation of exclusion for annuitant under § 72 | \$1,000 |
| (2) Change in plan year (Form 5308) | \$1,000 |
| (3) Five-Year Automatic Extension of the Amortization Period | \$1,000 |
| Note: No user fee is required if the requested change is permitted to be made pursuant to the procedure for automatic approval set forth in Rev. Proc. 87-27, 1987-1 C.B. 769. In such a case, Form 5308 should not be submitted to the Service. | |
| (4) Certain waivers of 60-day rollover period | |
| (a) Rollover less than \$50,000 | \$500 |
| (b) Rollover equal to or greater than \$50,000 and less than \$100,000 | \$1,500 |

| | |
|--|----------|
| (c) Rollover equal to or greater than \$100,000 | \$3,000 |
| (5) Change in funding method | \$4,000 |
| (6) Letter ruling under Rev. Proc. 90-49, 1990-2 C.B. 620 | \$4,000 |
| (7) Change in accounting method | \$4,000 |
| (8) Request for administrative exemptions for participant-directed transactions that are in compliance with the regulations under § 404 (c) of ERISA | \$4,000 |
| (9) Letter ruling request on Roth IRA Recharacterization | \$4,000 |
| (10) Approval to become a nonbank trustee (see § 1.408-2 (e) of the Income Tax Regulations) | \$20,000 |
| (11) Any letter ruling under § 419 or § 419A | \$14,500 |
| (12) Substitute mortality table under Rev. Proc. 2007-37 | \$14,500 |
| (13) Waiver of minimum funding standard or excise tax of \$1,000,000 or more (§ 412 (d), 4971 (b) or 4971 (f)) | \$14,500 |
| (14) All other letter rulings, etc., including: | \$10,000 |
| (a) Administrative scrutiny determinations with respect to separate lines of business (for each separate line or lines of 5 or less) | |
| (b) Individually designed simplified employee pension (SEP) | |
| (c) Waiver of minimum funding standard or excise tax of less than \$1,000,000 (§ 412 (d), 4971 (b) or 4971 (f)) | |
| <i>.02 Opinion letters on prototype individual retirement accounts and/or annuities, SEPs, SIMPLE IRAs, SIMPLE IRA Plans, Roth IRAs and dual purpose IRAs.</i> | |
| (1) Prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document, new or amended | \$3,000 |
| (2) Sponsoring organization's word-for-word identical adoption of mass submitter's prototype IRA, SEP, SIMPLE IRA, SIMPLE IRA Plan, or Roth IRA, per plan document or an amendment thereof | \$200 |
| Note: If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters of prototype IRAs or prototype dual purpose IRAs with respect to a particular plan document, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period. | |
| (3) Sponsoring organization's minor modification of a mass submitter's prototype IRA, SEP, SIMPLE IRA, dual purpose IRA, SIMPLE IRA Plan, or Roth IRA, per plan document | \$750 |
| (4) Opinion letters on dual-purpose, per plan document new or amended | \$4,500 |
| (5) Assumption of sponsorship of an approved prototype IRA or SEP, without any amendment to the plan document by a new entity as evidenced by a change of an employer identification number | \$200 |
| <i>.03 Opinion letters on master and prototype plans.</i> | |
| (1) Mass submitter M & P plan, per basic plan document, new or amended, with one adoption agreement | \$12,000 |
| (2) Nonmass submission (new or amended) by M & P sponsor, per adoption agreement | \$9,500 |
| (3) Mass submitter M & P plan, per each additional adoption agreement | \$1,000 |
| (4) Sponsor's minor modification of M & P mass submitter's plan document, per adoption agreement | \$1,000 |
| (5) M & P mass submitter's request for an advisory letter with respect to the addition of optional provisions following issuance of a favorable opinion letter (see section 12.03 (1) (c) of Rev. Proc. 2005-16), per basic plan document (regardless of the number of adoption agreements) | \$1,000 |
| (6) M & P mass submitter's addition of new adoption agreements after the basic plan document and associated adoption agreements have been approved, per adoption agreement | \$1,000 |

Note 1: Mass submitters that are sponsors in their own right are liable for this fee.

Note 2: If a mass submitter submits, in any 12-month period ending January 31, more than 300 applications on behalf of word-for-word adopters with respect to a particular adoption agreement, only the first 300 such applications will be subject to the fee; no fee will apply to those in excess of the first 300 such applications submitted within the 12-month period.

| | |
|---|----------|
| (7) Sponsor's word-for-word identical adoption of M & P mass submitter's basic plan document (or an amendment thereof), per adoption agreement | \$300 |
| (8) Assumption of sponsorship of an approved M & P plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per basic plan document | \$300 |
| (9) Mass submitter or sponsor per trust document in excess of 10 | \$1,000 |
| <i>.04 Advisory letters on volume submitter plans.</i> | |
| (1) Volume submitter specimen plan (non mass submitter) | |
| (a) with no or one adoption agreement | \$12,000 |
| (b) per additional adoption agreement | \$9,500 |
| (2) Volume submitter mass submitter specimen plan | |
| (a) with no or one adoption agreement | \$12,000 |
| (b) per each additional adoption agreement | \$1,000 |
| (3) Volume submitter specimen plan that is word-for-word identical to a mass submitter specimen plan | \$300 |
| (4) Assumption of sponsorship of an approved volume submitter plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per basic plan document | \$300 |
| <i>.05 Determination letters</i> | |
| (1) If the plan is intended to satisfy a design-based or nondesign-based safe harbor, or if the applicant is not electing to receive a determination with respect to any of the general tests, and the applicant is not electing to receive a determination with respect to the average benefit test: | |
| (a) Form 5300 (<i>Application for Determination for Employee Benefit Plan</i>) | \$2,500 |
| (b) Form 5310 (<i>Application for Determination for Terminating Plan</i>) | \$2,000 |
| (c) Form 5307 (<i>Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans</i>) | \$300 |
| (d) Multiple employer plans (Form 5300): | |
| (i) 2 to 10 Forms 5300 | \$3,000 |
| (ii) 11 to 99 Forms 5300 | \$3,000 |
| (iii) 100 to 499 Forms 5300 | \$15,000 |
| (iv) Over 499 Forms 5300 | \$15,000 |
| Note: In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (1) above. | |
| (e) Multiple employer plans (Form 5310): | |
| (i) 2 to 10 employers | \$3,000 |
| (ii) 11 to 99 employers | \$3,000 |
| (iii) 100 to 499 employers | \$15,000 |
| (iv) Over 499 employers | \$15,000 |
| (2) If the applicant is electing to receive a determination with respect to the average benefit test and/or any of the general tests: | |
| (a) Form 5300 (<i>Application for Determination for Employee Benefit Plan</i>) | \$4,500 |
| (b) Form 5310 (<i>Application for Determination for Terminating Plan</i>) | \$4,000 |
| (c) Form 5307 (<i>Application for Determination for Adopters of Master or Prototype or Volume Submitter Plans</i>) | \$1,800 |

| | |
|--|----------|
| (d) Multiple employer plans (Form 5300): | |
| (i) 2 to 10 Forms 5300 | \$5,000 |
| (ii) 11 to 99 Forms 5300 | \$5,000 |
| (iii) 100 to 499 Forms 5300 | \$25,000 |
| (iv) Over 499 Forms 5300 | \$25,000 |

Note: In the case of a multiple employer plan that is adopted by other employers after the initial submission, the fee would be the same as in paragraph (2) above.

| | |
|--|----------|
| (e) Multiple employer plans (Form 5310): | |
| (i) 2 to 10 employers | \$5,000 |
| (ii) 11 to 99 employers | \$5,000 |
| (iii) 100 to 499 employers | \$25,000 |
| (iv) Over 499 employers | \$25,000 |
| (3) Group trusts contemplated by Rev. Rul. 81-100, 1981-1 C.B. 326, Rev. Rul. 2004-67, 2004-2 C.B. 28 and Rev. Rul. 2011-1, 2011-2 I.R.B. Form 5316 is being developed and will be available soon for group trust submissions. | \$1,000 |

EXEMPT ORGANIZATIONS USER FEES

.06 Letter rulings.

| | |
|--|----------|
| (1) Request for approval of a qualified subsidiary related to a § 501 (c) (25) organization. | \$2,250 |
| (2) All other letter rulings | \$10,000 |

.07 Determination letters and requests for group exemption letters

| | |
|---|-------|
| (1) Application (whether an initial application or an application for reinstatement) for exemption under § 501 or § 521 from organizations (other than pension, profit-sharing, and stock bonus plans described in § 401) that have had annual gross receipts averaging not more than \$10,000 during the preceding four years, or new organizations that anticipate gross receipts averaging not more than \$10,000 during the first four years. | \$400 |
|---|-------|

Note: Organizations seeking this reduced fee must sign a certification with their application that the receipts are or will be not more than the indicated amounts.

| | |
|--|-------|
| (2) Application (whether an initial application or an application for reinstatement) for exemption from organizations otherwise described in paragraph (1) of this section 6.07 whose actual or anticipated gross receipts exceed the \$10,000 average annually. | \$850 |
|--|-------|

Note: If an organization that is already recognized as exempt under § 501 (c) seeks reclassification under another subparagraph of § 501 (c), a new user fee will be charged whether or not a new application is required. An additional fee applies to organizations that seek recognition of exemption under § 501 (c) (4) (unless requested at the time of the § 501 (c) (3) application) for a period for which they do not qualify for exemption under § 501 (c) (3) because their application was filed late and they do not qualify for relief under § 301.9100-1.

| | |
|-----------------------------|---------|
| (3) Group Exemption letters | \$3,000 |
|-----------------------------|---------|

Note: An additional user fee under (1) or (2) above is also required when a central organization submits an initial application for exemption with its request for a group exemption letter.

| | |
|-----------------------------------|------|
| (4) Canadian registered charities | None |
|-----------------------------------|------|

In accordance with the income tax treaty between the United States and Canada, Canadian registered charities are automatically recognized as exempt under § 501 (c) (3) without filing an application for exemption. For details, see Notice 99-47, 1999-2 C.B. 391. Therefore, no user fee is required when a Canadian registered charity submits all or part of a Form 1023 or other written request to be listed in Publication

78, or for a determination on its private foundation status.
 .08 Summary of exempt organization fees

This **[*10]** table summarizes the various types of exempt organization issues, indicates the office of jurisdiction for each type, and lists the applicable user fee. Reduced user fees may be applicable in certain instances.

| ISSUE | TECHNICAL OFFICE | USER FEE |
|---|------------------|----------|
| Qualified subsidiaries of § 501 (c) (25) organizations | | \$2,250 |
| Section 514 (b) (3) Neighborhood Land Use Rule | | None |
| Section 4943 (c) (7) extensions of disposal period | | \$10,000 |
| Section 6104 (d) (4) harassment campaign letter Rulings | | None |

| ISSUE | DETERMINATIONS OFFICE | USER FEE |
|--|-----------------------|----------|
| Accounting method changes (Form 3115) Note: No user fee is charged if the method described in Rev. Proc. 2002-9, 2002-1 C.B. 327, is used. Taxpayers complying timely with Rev. Proc. 2002-9 will be deemed to have obtained the consent of the Commissioner of the Internal Revenue to change their method of accounting | | \$275 |
| Accounting period changes (Form 1128) Note: No user fee is charged if the procedure described in Rev. Proc. 85-58, 1985-2 C.B. 740, is used by timely filing the appropriate information return, or if the procedure described in Rev. Proc. 76-10, 1976-1 C.B. 548, for organizations with group exemptions is followed. | | \$350 |
| Application (whether an initial application or application for reinstatement) for recognition of exemption | | \$850 |
| Reduced user fee for organizations described in section 6.07 (1) Group exemption letters | | \$400 |
| Confirmation of exemption (to replace lost exempt status letter, and to reflect name and address changes) | | \$3,000 |
| Reclassification of private foundation status, including operating foundation status described in § 4942 (j) (3) and exempt operating foundation status described in § 4940 (d), or for a determination that a public charity is described in § 509 (a) (3) (B) (i), (ii), or (iii), including whether or not a Type III supporting organization is functionally integrated. | | None |
| Regulations § 301.9100-1 relief in connection with applications for recognition of exemption | | \$400 |
| Section 507 terminations - advance ruling under § 507 (b) (1) (B) and notice under § 507 (a) (1) or 507 (b) (1) (B) | | \$400 |
| Section 4942 (g) (2) set asides - advance approval | | \$1000 |
| Section 4945 advance approval of organization's grant making procedures | | \$1000 |
| Section 4945 (f) advance approval of voter registration activities | | \$1000 |
| Section 6033 annual information return filing requirements | | \$400 |

Unusual grants to certain organizations under §§ 170 (b) (1) (A)
(vi) and 509 (a) (2)

\$400

SECTION 7. MAILING ADDRESS FOR REQUESTING LETTER RULINGS, DETERMINATION
LETTERS, ETC.

.01 **[*11]** *Matters handled by EP or EO Technical.* Requests should be mailed to the
appropriate address set forth in this section 7.01.

(1) *Employee plans letter rulings under Rev. Procs. 79-62, 87-50, 90-49, 94-42, 2000-
41, 2004-15, 2004-44, 2007-37, or 2011-4:*

Internal Revenue Service
Attention: EP Letter Rulings
P.O. Box 27063
McPherson Station
Washington, D.C. 20038