

# Rev. Proc. 2014-8

## TABLE OF CONTENTS

<b>SECTION 1. PURPOSE</b> .....	243
<b>SECTION 2. CHANGES</b> .....	243
<b>SECTION 3. BACKGROUND</b> .....	243
.01 Legislation authorizing user fees .....	243
.02 Related revenue procedures .....	243
<b>SECTION 4. SCOPE</b> .....	243
.01 Requests to which user fees apply .....	243
.02 Requests and other actions that do not require the payment of a user fee .....	243
.03 Exemptions from the user fee requirements .....	244
.04 Compliance and Correction Fees .....	244
<b>SECTION 5. DEFINITIONS</b> .....	244
<b>SECTION 6. FEE SCHEDULE</b> .....	245
<b>EMPLOYEE PLANS USER FEES</b>	
.01 Letter ruling requests .....	245
.02 Opinion letters on prototype individual retirement accounts and/or annuities, SEPS, SIMPLE IRAs, SIMPLE IRA Plans, Roth IRAs and dual-purpose IRAs .....	245
.03 Opinion letters on master and prototype plans .....	245
.04 Advisory letters on volume submitter plans .....	246
.05 Determination letters .....	246
.06 Opinion letters on § 403(b) prototype plans .....	247
.07 Advisory letters on § 403(b) volume submitter plans .....	247
<b>EXEMPT ORGANIZATIONS USER FEES</b>	
.08 Letter rulings .....	247
.09 Determination letters and requests for group exemption letters .....	247
.10 Summary of Exempt Organization Fees .....	248
<b>SECTION 7. MAILING ADDRESS FOR REQUESTING LETTER RULINGS, DETERMINATION LETTERS, ETC</b> .....	249
.01 Matters handled by EP or EO Technical .....	249
.02 Matters handled by EP or EO Determinations .....	249
<b>SECTION 8. REQUESTS INVOLVING MULTIPLE OFFICES, FEE CATEGORIES, ISSUES, TRANSACTIONS, OR ENTITIES</b> .....	250
.01 Requests involving several offices .....	250
.02 Requests involving several fee categories .....	250
.03 Requests involving several issues .....	250
.04 Requests involving several unrelated transactions .....	250
.05 Requests for separate letter rulings for several entities .....	250
<b>SECTION 9. PAYMENT OF FEE</b> .....	250
.01 Method of payment .....	250
.02 Transmittal forms .....	250
.03 Effect of nonpayment or payment of incorrect amount .....	250
<b>SECTION 10. REFUNDS</b> .....	251
.01 General rule .....	251
.02 Examples .....	251
<b>SECTION 11. REQUEST FOR RECONSIDERATION OF USER FEE</b> .....	252
<b>SECTION 12. EFFECT ON OTHER DOCUMENTS</b> .....	252
<b>SECTION 13. EFFECTIVE DATE</b> .....	252
<b>SECTION 14. PAPERWORK REDUCTION ACT</b> .....	252
<b>APPENDIX</b> .....	253

## 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. 93-41, 1993-2 C.B. 536.

## SECTION 2. CHANGES

.01 *In general.* This revenue procedure is a general update of Rev. Proc. 2013-8, 2013-1 I.R.B. 237. In addition to minor revisions, such as updating references, the following changes have been made:

.02 Section 5 has been modified to include definitions for § 403(b) pre-approved plans.

.03 Sections 6.01(6), (8) and (11) have been deleted and the remaining sections have been renumbered. Rulings requested under these categories will continue to be processed under the “All other letter rulings” category.

.04 Deleted subcategories (a), (b) and (c) under section 6.01(14). Rulings requested under these categories will continue to be processed under the “All other letter rulings” category.

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

(a) Changed \$ 12,000 to \$ 16,000 in section 6.03(1)(a)

(b) Changed \$ 1,000 to \$ 2,000 in section 6.03(1)(b)

(c) Changed \$ 300 to \$ 400 in section 6.03(2)

(d) Changed \$ 12,000 to \$ 14,000 in section 6.03(4)(a)

(e) Changed \$ 9,500 to \$ 11,000 in section 6.03(4)(b)

(f) Changed \$ 12,000 to \$ 14,000 in section 6.04(1)(a)

(g) Changed \$ 9,500 to \$ 11,000 in section 6.04(1)(b)

(h) Changed \$ 12,000 to \$ 16,000 in section 6.04(2)(a)

(i) Changed \$ 1,000 to \$ 2,000 in section 6.04(2)(b)

(j) Changed \$ 300 to \$ 400 in section 6.04(3)

(k) Changed \$ 300 to \$ 500 in section 6.05(1)(b)

**Note:** Form 8717, *User Fee for Employee Plan Determination Letter Request*, (Rev. February 2013) and Form 8717-A, *User Fee for Employee Plan Opinion or Advisory Letter Request*, (Rev. February 2013) have not yet been revised to reflect the most recent changes to user fees provided in this revenue procedure. Until the forms are revised, include the most recent version of Form 8717 or Form 8717-A (Rev. February 2013), as applicable, but include the **current** user fee under the fee schedule provided in this revenue procedure, along with the rest of the letter application.

.06 Added Section 6.06, Opinion Letters on § 403(b) Prototype Plans.

.07 Added Section 6.07, Advisory Letters on § 403(b) Volume Submitter Plans.

.08 Renumbered sections 6.06 through 6.08 under Exempt Organization User Fees as sections 6.08 through 6.10.

.09 Section 6.08 is modified so there is a single fee for all letter rulings.

.10 Section 6.08 is modified to delete the reference to qualified subsidiaries of § 501(c)(25) organizations.

.11 Eliminated the user fee for accounting method changes.

.12 Eliminated the user fee for accounting period changes.

.13 Added section 7.01(4) to reflect that requests for opinion and advisory letters for § 403(b) pre-approved plans should be submitted to the Service’s McPherson Station, Washington, D.C., P.O. Box, and renumbered the remaining section.

.14 Added section 9.04 to reflect that the payment of user fees for Employee Plan Determination applications may be paid utilizing *www.pay.gov*.

.15 Appendix B is modified to add Rev. Proc. 2013-22, which contains the Service’s procedures for issuing opinion and advisory letters for § 403(b) pre-approved plans (that is, § 403(b) prototype plans and § 403(b) volume submitter plans).

## SECTION 3. BACKGROUND

.01 *Legislation authorizing user fees.* 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 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 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. 2014-4, 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, 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 let-

ters for plans that are amended solely to add the model language; and

(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.

.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 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 6.12 of Rev. Proc. 2014-6. 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.

(3) The exemption from the user fee requirements applies to all eligible employers within the meaning of

§ 7528(b)(2)(C)(ii) who request a determination letter within the first five plan years or, if later, the end of any remedial amendment period with respect to the plan that begins within the first five plan years. *See*, Instructions to Form 8717, *User Fee for Employee Plans Determination Letter Request*, and Notice 2002-1, 2002-1 C.B. 283, as amplified by Notice 2003-49, 2003-2 C.B. 294, and Notice 2011-86, 2011-45 I.R.B. 698.

.04 *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. 2013-12, 2013-4 I.R.B. 313.

## 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:

§ 403(b) pre-approved plan

Administrative scrutiny determination

Adoption agreement

Advisory letter

Basic plan document

Determination letter

Dual-purpose IRA

Group exemption letter

Information letter

Letter ruling

Mass submitter

Mass submitter plan

Master plan

Minor modification / modifier

Opinion letter

Prototype plan

Roth IRA

SIMPLE IRA

SIMPLE IRA Plan

Sponsor

Sponsoring organization

Staggered Remedial Amendment Period

Substitute mortality table

Volume submitter lead specimen plan

Volume submitter plan

Volume submitter specimen plan

Word-for-word identical adoption / Adopter

Rev. Proc. 2013-22

Rev. Proc. 93-41

Rev. Procs. 2011-49, 2013-22

Rev. Procs. 2011-49, 2013-22, 2014-6

Rev. Procs. 2011-49, 2013-22

Rev. Procs. 2014-6, 2014-9

Rev. Procs. 98-59, 2010-48

Rev. Proc. 80-27

Rev. Proc. 2014-4

Rev. Proc. 2014-4

Rev. Procs. 87-50, 2011-49, 2013-22

Rev. Procs. 2011-49, 2013-22

Rev. Proc. 2011-49

Rev. Procs. 87-50, 2011-49, 2013-22

Rev. Procs. 2011-49, 2013-22, 2014-4

Rev. Procs. 2011-49, 2013-22

Rev. Procs. 98-59, 2010-48

Rev. Proc. 97-29

Rev. Proc. 97-29

Rev. Procs. 2011-49, 2013-22

Rev. Proc. 87-50

Rev. Proc. 2007-44

Rev. Proc. 2007-37

Rev. Proc. 2011-49

Rev. Procs. 2011-49, 2013-22

Rev. Procs. 2011-49, 2013-22

Rev. Procs. 87-50, 2011-49, 2013-22

## SECTION 6. FEE SCHEDULE

The 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) Change in accounting method                                                                             | \$4,000  |
| (7) Letter ruling request on Roth IRA Recharacterization                                                    | \$4,000  |
| (8) Approval to become a nonbank trustee ( <i>see</i> §1.408-2(e) of the Income Tax Regulations)            | \$20,000 |
| (9) Substitute mortality table under Rev. Proc. 2007-37                                                     | \$14,500 |
| (10) Waiver of minimum funding standard or excise tax of \$1,000,000 or more (§ 412(d), 4971(b) or 4971(f)) | \$14,500 |
| (11) All other letter rulings                                                                               | \$10,000 |

##### .02 Opinion letters on prototype individual retirement accounts and/or annuities, SEPs, SIMPLE IRAs, SIMPLE IRA Plans, Roth IRAs and dual-purpose IRAs.

- |                                                                                                                                                                                            |         |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|
| (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 IRAs, 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   |

##### .03 Opinion letters on master and prototype plans.

**Note:** Form 8717-A (Rev. February 2013) has not been revised to reflect current user fees provided in this revenue procedure. Until the form has been revised, include the **current** user fee specified in this revenue procedure, and the Form 8717-A (Rev. February 2013), along with the rest of the letter application.

- |                                                                                                                                                |          |
|------------------------------------------------------------------------------------------------------------------------------------------------|----------|
| (1) Mass submitter M & P plan                                                                                                                  |          |
| (a) per basic plan document, new or amended, with one adoption agreement                                                                       | \$16,000 |
| (b) per each additional adoption agreement                                                                                                     | \$2,000  |
| (2) Sponsor's word-for-word identical adoption of M & P mass submitter's basic plan document (or an amendment thereof), per adoption agreement | \$400    |
| (3) Sponsor's minor modification of M & P mass submitter's basic plan document, per adoption agreement                                         | \$1,000  |
| (4) Non-mass submitter M & P plan                                                                                                              |          |
| (a) per basic plan document, new or amended, with one adoption agreement                                                                       | \$14,000 |
| (b) per each additional adoption agreement                                                                                                     | \$11,000 |



(5) M & P mass submitter's request for an opinion letter with respect to the addition of optional provisions following issuance of a favorable opinion letter ( <i>see</i> section 12.03(1)(c) of Rev. Proc. 2011-49), per basic plan document (regardless of the number of adoption agreements)	\$1000
(6) 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
(7) Change in name and/or address of sponsor of an approved M & P plan, per basic plan document	None
(8) Mass submitter or non-mass submitter sponsor per trust document in excess of 10	\$1,000

**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 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.

*.04 Advisory letters on volume submitter plans.*

**Note:** Form 8717-A (Rev. February 2013) has not yet been revised to reflect current user fees provided in this revenue procedure. Until the form has been revised, include the **current** user fee specified in this revenue procedure, and the Form 8717-A (Rev. February 2013), along with the rest of the letter application.

(1) Volume submitter specimen plan (non mass submitter)	
(a) with no or one adoption agreement	\$14,000
(b) per additional adoption agreement	\$11,000
(2) Volume submitter mass submitter specimen plan	
(a) with no or one adoption agreement	\$16,000
(b) per each additional adoption agreement	\$2,000
(3) Volume submitter specimen plan that is word-for-word identical to a mass submitter specimen plan	\$400
(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
(5) Change in name and/or address of practitioner of an approved volume submitter specimen plan, per basic plan document	None
(6) Mass submitter or non-mass submitter practitioner per trust document in excess of 10	\$ 1,000

*.05 Determination letters*

(1) If the plan is intended to satisfy a design-based safe harbor:	
(a) Form 5300 ( <i>Application for Determination for Employee Benefit Plan</i> )	\$2,500
(b) Form 5307 ( <i>Application for Determination for Adopters of Modified Volume Submitter Plans</i> )	\$500

**Note:** Form 8717 (Rev. February 2013) has not yet been revised to reflect a change in user fee (specifically, the change in user fee for submitting a Form 5307). Until Form 8717 has been revised, an application on a Form 5307 should include the **current** user fee specified in this revenue procedure, along with the Form 8717 (Rev. February 2013).

(c) Form 5310 ( <i>Application for Determination for Terminating Plan</i> )	\$2,000
(d) Multiple employer plans (Form 5300):	
(i) 2 to 10 Forms 5300 submitted	\$3,000
(ii) 11 to 99 Forms 5300 submitted	\$3,000
(iii) 100 to 499 Forms 5300 submitted	\$15,000
(iv) Over 499 Forms 5300 submitted	\$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)(a) or (d) above as applicable.

(e) Multiple employer plans (Form 5310):	
(i) 2 to 10 participating employers	\$3,000
(ii) 11 to 99 participating employers	\$3,000
(iii) 100 to 499 participating employers	\$15,000
(iv) Over 499 participating employers	\$15,000

**Note:** Effective for applications filed on or after February 1, 2012, in the case of plans under a five-year remedial amendment cycle (other than terminating plans), and May 1, 2012, in the case of terminating plans and plans under a six-year remedial amendment cycle, the Service's review of a plan filed for a determination letter will not consider and a determination letter generally may not be relied on with respect to whether the plan satisfies the requirements of section 401(a)(4) or (26) or section 410(b). *See* Rev. Proc. 2014-6.

(2) Group trusts contemplated by Rev. Rul. 81-100, 1981-1 C.B. 326, Rev. Rul. 2004-67, 2004-2 C.B. 28, Rev. Rul. 2011-1, 2011-2 I.R.B. 251. Form 5316 is available for group trust submissions.	\$1,000
<i>.06 Opinion letters on § 403(b) prototype plans.</i>	
(1) Mass submitter § 403(b) prototype plan	
(a) per basic plan document with one adoption agreement	\$12,000
(b) per each additional adoption agreement	\$1,000
(2) Section 403(b) prototype plan of a word-for-word identical adopter of a § 403(b) prototype mass submitter's basic plan document (or an amendment thereof), per adoption agreement	\$300
(3) Section 403(b) prototype plan of a minor modifier of a § 403(b) prototype mass submitter's basic plan document, per adoption agreement	\$1,000
(4) Non-mass submitter § 403(b) prototype plan	
(a) per basic plan document with one adoption agreement	\$12,000
(b) per each additional adoption agreement	\$9,500
(5) Assumption of sponsorship of an approved § 403(b) prototype 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
(6) Change in name and/or address of sponsor of an approved § 403(b) prototype plan, per basic plan document	None
<b>Note:</b> If a mass submitter submits, during the period set forth in Rev. Proc. 2013-22, 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.	
<i>.07 Advisory letters on § 403(b) volume submitter plans.</i>	
(1) Section 403(b) volume submitter specimen plan (non mass submitter)	
(a) with no or one adoption agreement	\$12,000
(b) per additional adoption agreement	\$9,500
(2) Section 403(b) volume submitter mass submitter specimen plan	
(a) with no or one adoption agreement	\$12,000
(b) per each additional adoption agreement	\$1,000
(3) Section 403(b) volume submitter specimen plan of a word-for-word identical adopter of a mass submitter specimen plan	\$300
(4) Assumption of sponsorship of an approved § 403(b) volume submitter plan, without any amendment to the plan document, by a new entity, as evidenced by a change of employer identification number, per specimen plan	\$300
(5) Change in name and/or address of practitioner of an approved § 403(b) volume submitter specimen plan, per specimen plan	None

**EXEMPT ORGANIZATIONS USER FEES**

<i>.08 All Letter rulings.</i>	\$10,000
<i>.09 Determination letters and requests for group exemption letters</i>	
(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
<b>Note:</b> 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 6.09 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.

#### .10 Summary of exempt organization fees

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

ISSUE	TECHNICAL OFFICE	USER FEE
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)		None
Accounting period changes (Form 1128)		None
Application (whether an initial application or application for reinstatement) for recognition of exemption		\$850
Reduced user fee for organizations described in section 6.09(1)		\$400
Group exemption letters		\$3,000
Confirmation of exemption (to replace lost exempt status letter, and to reflect name and address changes)		None
Reclassification of private foundation status, including operating foundation status described in § 4942(j)(3) and exempt operating foundation status described in § 4940(d); a determination that a public charity is described in § 509(a)(3)(i), (ii), or (iii), including whether or not a Type III supporting organization is functionally integrated; reclassification of foundation status, including voluntary requests from public charities for private foundation status and voluntary requests from public charities, including requests from subordinate organizations, to change from one public charity status to another public charity status; or final public charity classification determination for organizations whose advance ruling periods expired prior to June 9, 2008 without providing the required information (Form 8940).		\$400
Regulations § 301.9100 relief in connection with applications for recognition of exemption		None

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 (Form 8940)	\$1000
Section 4945 advance approval of organization’s grant making procedures (Form 8940)	\$1000
Section 4945(f) advance approval of voter registration activities (Form 8940)	\$1000
Section 6033 annual information return filing requirements (including a subordinate organization’s change of filing requirements) (Form 8940)	\$400
Unusual grants to certain organizations under §§ 170(b)(1)(A)(vi) and 509(a)(2) (Form 8940)	\$400
User Fee for determination letters under the jurisdiction of the Determinations Office not otherwise described or covered in this section 6.10.	\$400

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

.01 *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 2014–4:*

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

(2) *Employee plans opinion letters under Rev. Procs. 87–50, 97–29, 98–59, and 2010–48:*

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

(3) *Employee plans administrative scrutiny determinations under Rev. Proc. 93–41:*

Internal Revenue Service  
Attention: Administrative Scrutiny  
P.O. Box 27063  
McPherson Station  
Washington, D.C. 20038

(4) *Employee plans opinion and advisory letters for § 403(b) pre-approved plans under Rev. Proc. 2013–22.*

Internal Revenue Service  
Commissioner, TE/GE  
Attention: SE:T:EP:RA  
P.O. Box 27063  
McPherson Station  
Washington, D.C. 20038

(5) *Exempt organizations letter rulings:*

Internal Revenue Service  
Attention: EO Letter Rulings  
P.O. Box 27720  
McPherson Station  
Washington, D.C. 20038

**Note:** Hand delivered requests must be marked RULING REQUEST SUBMISSION. The delivery should be made to the following address between the hours of 8:30 a.m. and 4:00 p.m., where a receipt will be given:

Courier’s Desk  
Internal Revenue Service  
Attention: [for *Employee Plans*, write “SE:T:EP:RA”] [for *Exempt Organizations*, write “SE:T:EO:RA”]  
1111 Constitution Avenue, N.W. — NCA  
Washington, D. C. 20224

.02 *Matters handled by EP or EO Determinations Office.*

(1) The following types of requests and applications are handled by the EP or EO Determinations Office and should be sent to the Internal Revenue Service Center in Covington, Kentucky, at the address shown below: (a) requests for determination letters on the qualified status of employee plans under § 401, 403(a), or 409, and the exempt status of any related trust under § 501; (b) applications for recognition of tax exemption on Form 1023, Form 1024 and Form 1028; (c) requests for determination letters submitted with Form 8940; (d) requests for changes in accounting method or period; and (e) and other applications for recognition of qualification or exemption. The address is:

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

(2) The following types of requests and applications are handled by the EP Determinations Office and should be sent to the Internal Revenue Service at the address shown below: (a) requests for master and prototype opinion letters and for volume submitter advisory letters on the form of pre-approved employee plans under § 401 or 403(a); and (b) the exempt status of any related trust under § 501. The address is:

Internal Revenue Service  
P.O. Box 2508  
Rm. 5106: Group 7521  
Cincinnati, OH 45201



(3) Determinations and requests not subject to a user fee are handled by the EO Determinations Office and should be sent to the Internal Revenue Service at the address shown below:

Internal Revenue Service  
P.O. Box 2508  
Rm. 4024  
Cincinnati, OH 45201

(4) Applications shipped by Express Mail or a delivery service for all of the above **except for pre-approved employee plans** should be sent to:

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

Applications shipped by Express Mail or a delivery service for **pre-approved employee plans** should be sent to:

Internal Revenue Service  
550 Main Street  
Room 5106: Group 7521  
Cincinnati, OH 45202

## **SECTION 8. REQUESTS INVOLVING MULTIPLE OFFICES, FEE CATEGORIES, ISSUES, TRANSACTIONS, OR ENTITIES**

*.01 Requests involving several offices.* If a request dealing with only one transaction involves more than one of the offices within the Service (for example, one issue is under the jurisdiction of the Associate Chief Counsel (Income Tax & Accounting) and another issue is under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division), the taxpayer is only responsible for the payment of the single highest fee that could be charged by any of the offices involved. See Rev. Proc. 2014-1, this Bulletin, for the user fees applicable to issues under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Financial Institutions & Products), the Associate Chief Counsel (Income Tax & Accounting), the Associate Chief Counsel (Passthroughs & Special Industries), the Associate Chief Counsel (Procedure and Administration), the Associate Chief Counsel (International) or the Division Counsel/Associate

Chief Counsel (Tax Exempt and Government Entities).

*.02 Requests involving several fee categories.* If a request dealing with only one transaction involves more than one fee category, the taxpayer only is responsible for payment of the single highest fee that could be charged for any of the categories involved.

*.03 Requests involving several issues.* A request is treated as one request if: (1) the request deals with only one transaction but involves several issues; (2) the request is one for a change in accounting method dealing with only one item or sub-method of accounting but involves several issues; (3) the request is one for a change in accounting period dealing with only one item but involves several issues. In such instances, only one fee applies, namely the fee that applies to the particular category or subcategory involved. The addition of a new issue relating to the same transaction will not result in an additional fee, unless the issue places the transaction in a higher fee category.

*.04 Requests involving several unrelated transactions.* In situations where: (1) a request involves several unrelated transactions; (2) a request for a change in accounting method involves several unrelated items or sub-methods of accounting; or (3) a request for a change in accounting period involves several unrelated items, each transaction or item is treated as a separate request. As a result, a separate fee will apply for each unrelated transaction or item. An additional fee will apply if the request is changed by the addition of an unrelated transaction or item not contained in the initial submission.

*.05 Requests for separate letter rulings for several entities.* Each entity involved in a transaction that desires a separate letter ruling in its own name (for example, an exempt hospital reorganization) must pay a separate fee. Payment of a separate fee is required regardless of whether the transaction or transactions may be viewed as related.

## **SECTION 9. PAYMENT OF FEE**

*.01 Method of payment.* Except as provided in section 9.04, each request to the Service for a letter ruling, determination letter, opinion letter, etc., must be accompanied by a check or money order, pay-

able to the United States Treasury, in the appropriate amount. Taxpayers should not send cash.

Your check may be converted to an electronic fund transfer. "Electronic fund transfer" is the term used to refer to the process in which we electronically instruct your financial institution to transfer funds from your account to our account, rather than processing your check. By sending your completed, signed check to us, you authorize us to copy your check and to use the account information from your check to make an electronic fund transfer from your account for the same amount as the check. If the electronic fund transfer cannot be processed for technical reasons, you authorize us to process the copy of your check.

The electronic fund transfer from your account will usually occur within 24 hours, which is faster than a check is normally processed. Therefore, make sure there are sufficient funds available in your checking account when you send us your check. You will not receive your check back from your financial institution.

*.02 Transmittal forms.* Form 8717, *User Fee for Employee Plan Determination Letter Request* (or a payment confirmation from pay.gov as described in section 9.04), Form 8717-A, *User Fee for Employee Plan Opinion or Advisory Letter Request* and Form 8718, *User Fee for Exempt Organization Determination Letter Request*, are intended to be used as attachments to certain determination letter, opinion letter and advisory letter applications. Space is reserved for the attachment of the applicable user fee check or money order. No similar form has been designed to be used in connection with requests for letter rulings or administrative scrutiny determinations.

*.03 Effect of nonpayment or payment of incorrect amount.*

It will be the general practice of the Service that:

(1) The respective offices within the Service that are responsible for issuing letter rulings, determination letters, etc., will exercise discretion in deciding whether to immediately return submissions that are not accompanied by a properly completed check or money order or that are accompanied by a check or money order for less than the correct amount. In

those instances where the submission is not immediately returned, the requester will be contacted and given a reasonable amount of time to submit the proper fee. If the proper fee is not received within a reasonable amount of time, the entire submission will then be returned. However, the respective offices of the Service, in their discretion, may defer substantive consideration of a submission until proper payment has been received.

(2) An application for a determination or opinion or advisory letter will not be returned merely because Form 8717, Form 8717-A or Form 8718 was not attached.

(3) The return of a submission to the requester may adversely affect substantive rights if the submission is not perfected and resubmitted to the Service within 30 days of the date of the cover letter returning the submission. Examples of this are:

(a) where an application for a determination letter is submitted prior to the expiration of the remedial amendment period under § 401(b) and is returned because no user fee was attached, the submission will be timely if it is resubmitted by the expiration of the remedial amendment period or, if later, within 30 days after the application was returned; and (b) where an application for exemption under § 501(c)(3) is submitted before expiration of the period provided by § 1.508-1(a)(2) and is returned because no user fee was attached, the submission will be timely if it is resubmitted before expiration of the period provided by § 1.508-1(a)(2) or within 30 days, whichever is later.

(4) If a check or money order is for more than the correct amount, the submission will be accepted and the amount of the excess payment will be returned to the requester.

#### *.04 Payment of user fees for Employee Plan Determination applications.*

User fees for Employee Plan Determination applications (Form 5300 series only) may be paid by credit or direct debit from a checking or savings account through [www.pay.gov](http://www.pay.gov). Payment confirmations are provided through the [www.pay.gov](http://www.pay.gov) portal and must be submitted in lieu of the paper Form 8717. Additional information can be found at Frequently Asked Questions at [www.pay.gov](http://www.pay.gov).

## SECTION 10. REFUNDS

*.01 General rule.* In general, the fee **will not be refunded** unless the Service declines to rule or make a determination on **all issues** for which a ruling or determination letter is requested.

#### *.02 Examples.*

(1) The following situations are examples in which the fee **will not** be refunded:

(a) The request for a letter ruling, determination letter, etc., is withdrawn at any time subsequent to its receipt by the Service, unless the only reason for withdrawal is that the Service has advised the requester that a higher user fee than was sent with the request is applicable and the requester is unwilling to pay the higher fee. For example, no fee will be refunded where the taxpayer has been advised that a proposed adverse ruling is contemplated and subsequently withdraws its submission.

(b) The request is procedurally deficient, although accompanied by the proper fee or an overpayment, and it is not timely perfected. When there is a failure to timely perfect the request, the case will be considered closed and the failure to perfect will be treated as a withdrawal for purposes of this revenue procedure. An exemption application that is not substantially complete is considered a procedurally deficient request for a letter ruling or a determination letter on exempt status.

(c) In the case of a request for a letter ruling, if the case has been closed by the Service because essential information has not been submitted timely, the request may be reopened and treated as a new request, but the requester must pay another user fee before the case can be reopened. *See* section 11.04(5) of Rev. Proc. 2014-4.

(d) A letter ruling, determination letter, etc., is revoked in whole or in part at the initiative of the Service. The fee paid at the time the original letter ruling, determination letter, etc., was requested will not be refunded.

(e) The request contains several issues and the Service rules on some, but not all, of the issues. The highest fee applicable to the issues on which the Service rules will not be refunded.

(f) The requester asserts that a letter ruling the requester received covering a

single issue is erroneous or not responsive (other than an issue on which the Service has declined to rule) and requests reconsideration. The Service, upon reconsideration, does not agree that the letter ruling is erroneous or is not responsive. The fee accompanying the request for reconsideration will not be refunded.

(g) The situation is the same as described in subparagraph (f) of this section 10.02(1) except that the letter ruling covered several unrelated transactions. The Service, upon reconsideration, does not agree with the requester that the letter ruling is erroneous or is not responsive for all of the transactions, but does agree that it is erroneous as to one transaction. The fee accompanying the request for reconsideration will not be refunded except to the extent applicable to the transaction for which the Service agrees the letter ruling was in error.

(h) The request is for a supplemental letter ruling, determination letter, etc., concerning a change in facts (whether significant or not) relating to the transaction on which the Service ruled.

(i) The request is for reconsideration of an adverse or partially adverse letter ruling or a final adverse determination letter, and the taxpayer submits arguments and authorities not submitted before the original letter ruling or determination letter was issued.

(2) The following situations are examples in which the user fee **will** be refunded:

(a) In a situation to which section 10.02(1)(i) of this revenue procedure does not apply, the taxpayer asserts that a letter ruling the taxpayer received covering a single issue is erroneous or is not responsive (other than an issue on which the Service declined to rule) and requests reconsideration. Upon reconsideration, the Service agrees that the letter ruling is erroneous or is not responsive. The fee accompanying the taxpayer's request for reconsideration will be refunded.

(b) In a situation to which section 10.02(1)(i) of this revenue procedure does not apply, the requester requests a supplemental letter ruling, determination letter, etc., to correct a mistake that the Service agrees it made in the original letter ruling, determination letter, etc., such as a mistake in the statement of facts or in the

citation of a Code section. Once the Service agrees that it made a mistake, the fee accompanying the request for the supplemental letter ruling, determination letter, etc., will be refunded.

(c) The taxpayer requests and is granted relief under § 7805(b) in connection with the revocation in whole or in part, of a previously issued letter ruling, determination letter, etc. The fee accompanying the request for relief will be refunded.

(d) In a situation to which section 10.02(1)(e) of this revenue procedure applies, the requester requests reconsideration

of the Service's decision not to rule on an issue. Once the Service agrees to rule on the issue, the fee accompanying the request for reconsideration will be refunded.

### **SECTION 11. REQUEST FOR RECONSIDERATION OF USER FEE**

A taxpayer that believes the user fee charged by the Service for its request for a letter ruling, determination letter, etc., is either not applicable or incorrect and wishes to receive a refund of all or part of

the amount paid (*see* section 10 of this revenue procedure) may request reconsideration and, if desired, the opportunity for an oral discussion by sending a letter to the Internal Revenue Service at the applicable Post Office Box or other address given in section 7 of this revenue procedure. Both the incoming envelope and the letter requesting such reconsideration should be prominently marked "USER FEE RECONSIDERATION REQUEST." No user fee is required for these requests. The request should be marked for the attention of the appropriate unit as listed in the table below

---

*If the matter involves primarily:*

Employee plans letter ruling requests and all other employee plans matters handled by EP Technical

Exempt organizations letter ruling requests

Employee plans determination letter requests and opinion letter and advisory letter requests pursuant to Rev. Proc. 2011-49

Exempt organizations determination letter requests

*Mark for the attention of:*

Employee Plans Technical

Exempt Organizations Technical

Manager, EP Determinations Quality Assurance

Manager, EO Determinations Quality Assurance

---

### **SECTION 12. EFFECT ON OTHER DOCUMENTS**

Rev. Proc. 2013-8 is superseded.

### **SECTION 13. EFFECTIVE DATE**

This revenue procedure is generally effective February 1, 2014, except as otherwise noted. The Exempt Organization User Fees set forth in sections 6.08, 6.09 and 6.10 are effective January 2, 2014.

### **SECTION 14. PAPERWORK REDUCTION ACT**

The collections of information contained in this revenue procedure have been reviewed and approved by the Office of Management and Budget in accordance with the Paperwork Reduction Act (44 U.S.C. 3507) under control number 1545-1520.

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number.

The collections of information in this revenue procedure are in section 6.09. This information is required to substantiate that a taxpayer or an exempt organi-

zation seeking to pay a reduced user fee with respect to a request for a determination letter is entitled to pay the reduced fee; to identify the user fee category and corresponding fee required to be paid with respect to determination letter requests; to request reconsideration of the user fee charged by the Service and, in connection with such a request, to indicate whether an oral discussion is desired. This information will be used to enable the Service to determine whether the taxpayer or exempt organization is entitled to pay a reduced user fee, to ascertain whether reconsideration of the user fee is being requested and, if it is being requested, whether an oral discussion is requested. The collections of information are voluntary, to obtain a benefit. The likely respondents are individuals, businesses or other for-profit institutions, nonprofit institutions, and small businesses or organizations.

The estimated total annual reporting and/or recordkeeping burden is 300 hours.

The estimated annual burden per respondent/recordkeeper varies from one hour to ten hours, depending on individual circumstances, with an estimated average of three hours. The estimated number of respondents and/or recordkeepers is 90

(requests for reduced fees) and 10 (requests for reconsideration of fee).

The estimated annual frequency of responses is on occasion.

Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

### **DRAFTING INFORMATION**

The principal author of this revenue procedure is Kathleen Herrmann of the Employee Plans, Tax Exempt and Government Entities Division. For further information regarding employee plans matters in this revenue procedure, please contact the Employee Plans' taxpayer assistance telephone service 877-829-5500 (a toll-free number) between the hours of 8:30 a.m. and 4:30 p.m., Eastern time, Monday through Friday. For employee plans matters, please e-mail Ms. Herrmann at [RetirementPlanQuestions@irs.gov](mailto:RetirementPlanQuestions@irs.gov). For exempt organization matters, please e-mail Mr. Dave Rifkin at [tege.eo@irs.gov](mailto:tege.eo@irs.gov). Please put "Question about Rev. Proc. 2014-8" in the subject line.



## APPENDIX

Following is a list of revenue procedures requiring payment of a user fee or an administrative scrutiny determination user fee.

### *A. Procedures applicable to both Employee Plans and Exempt Organizations*

Rev. Proc. 2014-4, this Bulletin, provides procedures for issuing letter rulings, information letters, etc., on matters relating to matters under the jurisdiction of the Commissioner, Tax Exempt and Government Entities Division.

### *B. Procedures applicable to Employee Plans matters other than actuarial matters*

Rev. Proc. 75-26, 1975-1 C.B. 722, sets forth the general procedures of the Internal Revenue Service for the processing of applications for exemption under § 4975(c)(2).

Rev. Proc. 87-50, 1987-2 C.B. 647, as modified by Rev. Proc. 91-44, Rev. Proc. 92-38, Rev. Proc. 2002-10, 2002-1 C.B. 401, and Rev. Proc. 2010-48, 2010-50 I.R.B. 828 sets forth the procedures of the Service relating to the issuance of rulings and opinion letters with respect to the establishment of individual retirement accounts and annuities (IRAs) under § 408, the entitlement to exemption of related trusts or custodial accounts under § 408(e), and the acceptability of the form of prototype simplified employee pension (SEP) agreements under §§ 408(k) and 415.

Rev. Proc. 92-24, 1992-1 C.B. 739, provides procedures for requesting determination letters on the effect on a plan's qualified status under § 401(a) of the Code of plan language that permits, pursuant to § 420, the transfer of assets in a defined benefit plan to a health benefits account described in § 401(h).

Rev. Proc. 92-38, 1992-1 C.B. 859, provides notice that individual retirement arrangement trusts, custodial account agreements, and annuity contracts must be amended to provide for the required distribution rules in § 408(a)(6) or (b)(3) of the Code. In addition, Rev. Proc. 92-38 modifies the guidance in Rev. Proc. 87-50

with regard to opinion letters issued to sponsoring organizations, including mass submitters and sponsors of prototype IRAs.

Rev. Proc. 93-41, 1993-2 C.B. 536, sets forth the procedures of the Service relating to the issuance of an administrative scrutiny determination as to whether a separate line of business satisfies the requirement of administrative scrutiny within the meaning of § 1.414(r)-6.

Rev. Proc. 97-29, 1997-1 C.B. 698, describes model amendments for SIMPLE IRAs; guidance to drafters of prototype SIMPLE IRAs on obtaining opinion letters; permissive amendments to sponsors of nonSIMPLE IRAs; the opening of a prototype program for SIMPLE IRA Plans; and transitional relief for users of SIMPLE IRAs and SIMPLE IRA Plans that have not been approved by the Service.

Rev. Proc. 98-59, 1998-2 C.B. 727, as modified by Rev. Proc. 2010-48, 2010-50 I.R.B. 828 provides guidance on obtaining opinion letters to drafters of prototype Roth IRAs, and provides transitional relief for users of Roth IRAs that have not been approved by the Internal Revenue Service.

Rev. Proc. 2003-16, 2003-1 C.B. 359, sets forth guidelines for the implementation of the provision for a waiver of the 60-day rollover period described in section 644 of EGTRRA.

Rev. Proc. 2011-49, 2011-44 I.R.B. 608, contains the Service's master and prototype (M&P) and volume submitter program procedures for the pre-approval of pension, profit-sharing and annuity plans.

Rev. Proc. 2013-22, 2013-18 I.R.B. 985, contains the Service's procedures for issuing opinion and advisory letter for § 403(b) pre-approved plans (that is, § 403(b) prototype plans and § 403(b) volume submitter plans).

Rev. Proc. 2014-6, this Bulletin, provides procedures for issuing determination letters on the qualified status of employee plans under §§ 401(a), 403(a), 403(b), 409, and 4975(e)(7).

### *C. Procedures applicable to Employee Plans actuarial matters*

Rev. Proc. 79-62, 1979-2 C.B. 576, outlines the procedure by which a plan

sponsor or administrator may request a determination that a plan amendment is reasonable and provides for only *de minimis* increases in plan liabilities in accordance with § 412(f)(2)(A) of the Code and § 304(b)(2)(A) of ERISA.

Rev. Proc. 90-49, 1990-2 C.B. 620, modifies and replaces Rev. Proc. 89-35, 1989-1 C.B. 917, in order to extend the effective date to contributions made for plan years beginning after December 31, 1989, to change the deadline for requesting rulings under the revenue procedure, to revise the information requirements for a ruling request made under the revenue procedure, to furnish a worksheet for actuarial computations, and to provide a special rule under which certain *de minimis* nondeductible employer contributions to a qualified defined benefit plan may be returned to the taxpayer without a formal ruling or disallowance from the Service.

Rev. Proc. 94-42, 1994-1 C.B. 717, sets forth a procedure for obtaining approval of an amendment to a qualified plan that, under § 412(c)(8), reduces the accrued benefits of plan participants.

Rev. Proc. 2000-41, 2000-2 C.B. 371, sets forth the procedure by which a plan administrator or plan sponsor may obtain approval of the Secretary of the Treasury for a change in funding method as provided by § 412(c)(5) of the Code and section 302(c)(5) of ERISA.

Rev. Proc. 2004-15, 2004-1 C.B. 490, sets forth procedures for requesting waivers of the minimum funding standard described in § 412(d) and the issuance of such waivers by the office of the Director, Employee Plans, Tax Exempt and Government Entities Division.

Rev. Proc. 2004-44, 2004-2 C.B. 134, outlines the procedure by which a plan administrator or plan sponsor may request and obtain approval for an extension of an amortization period in accordance with § 412(e) of the Code and section 304(a) of ERISA.

Rev. Proc. 2007-37, 2007-25 I.R.B. 1433, provides guidelines for requesting letter rulings for substitute mortality tables for certain defined benefit plans as a result of section 102 and 112 of the Pension Protection Act of 2006.

*D. Procedures applicable to Exempt Organizations matters only*

Rev. Proc. 80-27, 1980-1 C.B. 677, as modified by Rev. Proc. 96-40, 1996-2 C.B. 301, provides procedures under which recognition of exemption from federal income tax under § 501(c) may be obtained on a group basis for subordinate

organizations affiliated with and under the general supervision or control of a central organization. This procedure relieves each of the subordinates covered by a group exemption letter from filing its own application for recognition of exemption.

Rev. Proc. 2014-9, in the next Bulletin, will set forth any applicable revised procedures with regard to applications for

recognition of exemption from federal income tax under §§ 501 and 521. Rev. Proc. 2014-10, next Bulletin, sets forth procedures with regard to changes of foundation classification.