

**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. 2021-5, 2021-1 I.R.B. 250, or latest annual update, available on [www.irs.gov](http://www.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  
TE/GE Stop 31A Team 105  
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) of the Internal Revenue Code, Form 1023-EZ, Streamlined Application for Recognition of Exemption Under Section 501(c)(3) of the Internal Revenue Code, or Form 1024-A, Application for Recognition of Exemption Under Section 501(c)(4) of the Internal Revenue Code (all of which are 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. You are required to give us the information. We need it to ensure that you are complying with these laws and to allow us to figure and collect the right amount of tax.

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. 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 burden for tax exempt taxpayers filing this form is approved under OMB control number 1545-0047 and is included in the estimates shown in the instructions for their tax exempt tax return.

If you have suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from [www.irs.gov/FormComments](http://www.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.