

MEMO# 13011

January 9, 2001

IRS RELEASES GUIDANCE ON USER FEE PROGRAM

[13011] January 9, 2001 TO: PENSION COMMITTEE No. 2-01 RE: IRS RELEASES GUIDANCE ON USER FEE PROGRAM The Internal Revenue Service recently released Revenue Procedure 2001-8, which provides updated guidance regarding the IRS user fee program relating to requests for letter rulings and determination letters. The guidance includes the following changes: • New mailing addresses; • New categories for user fees for advisory letters for volume submitter plans; • Deletion of references to compliance fees and correction fees under the Voluntary Compliance Resolution Program, the Standardized VCR Procedure, Walk-in CAP and the Tax-Sheltered Annuity Voluntary Correction Program because they are not user fees; and • Clarification that a separate user fee is required when a central organization submits an initial application for exemption with its request for a group exemption letter. Rev. Proc. 2001-8 is effective January 15, 2001 and supercedes Rev. Proc. 2000-8. A copy of Rev. Proc. 2001-8 is attached. Kathryn A. Ricard Associate Counsel Attachment Attachment (in .pdf format)

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