

MEMO# 1756

March 6, 1990

IRS REVENUE PROCEDURE REVISING USER FEE SCHEDULE

March 6, 1990 TO: PENSION MEMBERS NO. 11-90 RE: IRS REVENUE PROCEDURE REVISING USER FEE SCHEDULE _____ Attached is a copy of Revenue Procedure 90-17, which revises the schedule of user fees for rulings, opinion letters, determination letters and similar requests established by the Internal Revenue Service in Revenue Procedure 89-4. (See Institute Memorandum to Pension Members No. 2-89, dated January 18, 1989). The revised fees for opinion letters concerning master or prototype plans generally are effective for applications filed after September 30, 1990, but will apply only if Congress extends the user fee program beyond September 30, 1990. If the program is extended, the fee for a mass submission for an opinion letter concerning a master or prototype plan would increase from \$1,000 to \$3,000 per basic plan document. A sponsoring organization adopting a mass submitter's plan on a word-for-word basis would pay a fee of \$100 per adoption agreement, rather than the current \$50. The fee for a minor modification would remain at \$400 per adoption agreement. Nonmass submissions would require a fee of \$3,000 per adoption agreement, rather than the current \$1,000. We will keep you informed of further developments. Kathy D. Ireland Associate General Counsel Attachment

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