



User Fee for Employee Plan Opinion Letter Request

Use this form to make additional payments for applications submitted on
 Form 4461, Form 4461-A, Form 4461-B, or Form 4461-C.
 Go to www.irs.gov/Form8717A for the latest information.

For
 IRS
 Use
 Only

OMB No. 1545-1772

Amount paid _____

1 Name of plan provider

2 Provider's employer identification number

3 Plan number

4 Plan name

	User Fee
Applications	
5 User fees for pre-approved plans	
(1a) Mass or non-mass submitter—per basic plan document with one adoption agreement	<input type="checkbox"/> (1a) \$ _____
(1b) Mass or non-mass submitter—per each additional adoption agreement	<input type="checkbox"/> (1b) \$ _____
(2) Mass or non-mass submitter single document plan (no adoption agreements)—per each single document plan	<input type="checkbox"/> (2) \$ _____
(3) Provider's identical adoption of mass submitter basic plan document—per adoption agreement or single document plan	<input type="checkbox"/> (3) \$ _____
(4) Provider's minor modification of mass submitter basic plan document—per adoption agreement or single document plan	<input type="checkbox"/> (4) \$ _____
(5) Assumption of sponsorship of a pre-approved plan—per basic plan document or single document plan	<input type="checkbox"/> (5) \$ _____

Attach Check or Money Order Here



General Instructions

Section references are to the Internal Revenue Code.

Future Developments

For the latest information about developments related to Form 8717-A and its instructions, such as legislation enacted after they were published, go to www.irs.gov/Form8717A.

What's New

Form 8717-A is now used only to make an additional payment when an insufficient user fee was paid for an opinion letter application submitted on Form 4461, Form 4461-A, Form 4461-B, or Form 4461-C. Form 8717-A is no longer attached to those forms because the initial user fee payments are made through www.Pay.gov.

Purpose of Form

Form 8717-A is used to pay any corrected amount after a fee has been submitted and processed through www.Pay.gov for a pre-approved plan application under the Form 4461 series.

Specific Instructions

Line 5. User fee. To determine the appropriate user fee to enter on line 5, go to the schedule for user fees in Rev. Proc. 2024-4, 2024-1 I.R.B. 247, available at www.irs.gov/irb/2024-01_IRB#RP-2024-4, or the latest annual update.

Check the appropriate box on line 5 and enter the amount of additional payment due. Attach a check or money order made payable to "United States Treasury" for the additional user fee to Form 8717-A. If you don't include the proper amount, your application may be returned.

Where To File

Send Form 8717-A and the additional payment to one of the following.

If sending via U.S. mail:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
P.O. Box 2508
Room 6-403, Group 7521
Cincinnati, OH 45201-2508

If sending via Express Mail or Private Delivery Service:

Internal Revenue Service
Attn: Pre-Approved Plans Coordinator
550 Main Street
Room 6-403, Group 7521
Cincinnati, OH 45202

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. Section 7528 authorizes us to charge a user fee.

You aren't required to provide the information requested on a form 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 average time is:

Recordkeeping 1 hr., 12 min.

Learning about the law or the form 34 min.

Preparing, copying, assembling, and sending the form to the IRS 1 hr., 48 min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can send us comments from www.irs.gov/FormComments. Or you can send your comments to the Internal Revenue Service, Tax Forms and Publications Division, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

Do not send this form to this address. Instead, see *Where To File*, earlier.