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Rev. Proc. 2018-19: Reduced user fee for determination letter request for terminating plan (Form 5310)

The IRS today released an advance version of Rev. Proc. 2018-19 that announces a reduction in the user fee paid in connection with the submission of a determination letter request for a terminating plan submitted to the IRS on Form 5310.

[Rev. Proc. 2018-19](#) [PDF 32 KB] provides that the user fee paid on filing Form 5310, *Application for Determination for Terminating Plan*, is reduced to \$2,300 effective January 2, 2018.

The user fee was originally set at \$3,000 by Rev. Proc. 2018-4.

Today's revenue procedure thus modifies the schedule for user fees as provided in that annual revenue procedure for 2018. The IRS today said that applicants who paid the \$3,000 user fee, as listed in Rev. Proc. 2018-4, will receive a refund of \$700.

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