

IRS Chief Counsel User Fees For Form 1128, Form 2553, Form 3115, Form 8716, Private Letter Rulings and Closing Agreements Instructions

ONLY ONE FORM PER ACH TRANSACTION

Additional instructions for completing payment

As of August 15, 2017, Chief Counsel, Docket, Records and User Fee began using the [Pay.gov website](https://www.pay.gov) to receive Form 1128, Form 2553, Form 3115, Form 8716, Private Letter Rulings and Closing Agreements user fee payments. Use of the Pay.gov website has replaced the mailing or hand delivering of user fees. The use of the Pay.gov website to submit the user fees is now mandatory. If the user fee check is mailed or hand delivered, the taxpayer will be contacted and requested to submit the fee through the website.

Payments made through the website are electronic and require the taxpayer's bank routing number and account number. To submit a user fee, visit www.pay.gov and use the IRS Chief Counsel User Fees for Form 1128, Form 2553, Form 3115, Form 8716, Private Letter Rulings and Closing Agreements form. This form can be found by entering "**IRS Chief Counsel User Fees**" in the "Search the Forms" box or by clicking on the "Agency List" link under "What Federal Agencies Can I Pay?" and choosing Internal Revenue Service.

If necessary, provide the following information to your bank to prevent debit blocking on the payments processed through Pay.gov: ACH Company ID: 2009000325.

The user fee form requires the entry of the following US Taxpayer information:

Applicant's Name

Applicant's EIN/SSN

Remitter Name – Name of the ACH or Credit Card Holder

Remitter's Address – Address related to the ACH or Credit Card Holder

Contact Phone Number (to be used for questions regarding payments received)

- When entering a foreign address, select "Other" from the State drop down menu and the field for the Other State field will highlight to enter the Country.
1. Select the type of request being submitted.
 2. Under Quantity, enter the amount of requests being submitted.
 - a. When seeking a substantial identical request for multiple entities.
 - i. Enter 1 under Quantity for the parent.
 - ii. Enter the number of additional entities in the identical requests field.

If a reduced User Fee is being requested, please attach the reduced user fee certification statement to the transaction.

Form will auto-populate the Payment Amount.

After entering all of the required information, the taxpayer should select “**PDF Preview**” and print a copy of the completed form before clicking the “Continue” button. You will be prompted to enter the payment information. You will need to enter the following information:

Account Holder Name

Select Account Type (Business Checking, Business Savings, Personal Checking, or Personal Savings)

Enter Routing Number

Enter Account Number

Confirm Account Number

Limits on Payments

Credit Cards

- Up to a total of \$24,999.99 for all transactions with one or more U.S. Government agencies conducted on the same day using the same credit card. The total could combine payments made on Pay.gov and payments made any other way, such as presenting or swiping the card directly at an agency office.
- **Example:** On a Thursday, the same credit card is used for three separate payments of \$10,000 each. Two payments were made on Pay.gov. The third payment, made directly to an agency, will be rejected because the total of all payments made with the credit card is over the daily limit. You could, however, use a different credit card for the third payment.
- **You may not split payments using the same card if the total will be over the limit,** even if partial payments are made on different days.
- **Example:** You must pay a fee of \$35,000. You decide to make two partial payments using the same credit card. On Thursday you pay \$20,000. On Friday, you pay the remaining \$15,000. Because both payments are for the same fee, the same card was used and the total of both payments is over the limit, Friday's payment will be rejected. You could use a different credit card for each partial payment.

Debit Cards

- No limit except for the funds available in your account.

Bank Accounts for ACH Debit

- Up to \$99,999.999.99 per transaction, limited by the funds available in the account.

Once completed, please select "Review and submit payment." Taxpayers should also print a copy of the receipt that is generated on the last page and include a copy of both the completed form and the receipt with the submission. For fastest processing, the completed IRS form, the ruling request, the copy of the receipt and the pay.gov pdf should be faxed to the following secured eFax line: 1(877)773-4950.

The original hard copy submission must be mailed to:

Internal Revenue Service
CC:PA:LPD:DRU
P.O. Box 7604
Ben Franklin Station
Washington, DC 20044

Or For Private Courier Service

Internal Revenue Service
CC:PA:LPD:DRU
1111 Constitution Avenue, NW
Room 5336
Washington, DC 20224

In addition, for the fastest processing, please eFax a copy of the pay.gov receipt, the completed form and the ruling request to this eFax line, (877)773-4950. The original submissions must still be submitted via one of the two addresses above.

Any questions regarding the new procedure should be directed to the Legal Processing Division at 202-317-5221. Full details on making a ruling request are in Revenue Procedure 2019-1, available on IRS.gov.