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Rev. Proc. 2026-1, Appendix A(A)(3)(b)(i)

IRS—rulings and regulations—letter rulings, information letters, and determination letters

APPENDIX A

SCHEDULE OF USER FEES

NOTE: Payment must be in U.S. dollars and made through www.pay.gov for all requests. See sections 15.08 and 15.09 of this revenue procedure.

(A) FEE SCHEDULE

CATEGORY	USER FEE FOR REQUESTS RECEIVED	
	PRIOR TO JANUARY 29, 2026	AFTER JANUARY 29, 2026
(1) User fee for a request for a determination letter from a Director.	\$275	\$275
The user fee for each determination letter request governed by Rev. Proc. 2026-1, this revenue procedure.		
(2) User fee for an advance pricing agreement (APA) request.		
(a) Type of APA		
(i) Original APA	\$121,600	\$121,600
(ii) Renewal APA	\$65,900	\$65,900
(iii) Small Case APA	\$57,500	\$57,500
(iv) APA Amendment	\$24,600	\$24,600
(3) User fee for a request for a letter ruling or closing agreement. Except for		

the user fees for advance pricing agreements and renewals, the reduced fees provided in paragraph (A)(4) of this appendix, the user fees provided in paragraph (A)(5) of this appendix, and the exemptions provided in section 15.04 of this revenue procedure, the user fee for each request for a letter ruling or closing agreement under the jurisdiction of the Associate Chief Counsel (Corporate), the Associate Chief Counsel (Employee Benefits, Exempt Organizations, and Employment Taxes), the Associate Chief Counsel (Energy, Credits, and Excise Tax), the Associate Chief Counsel (Financial Institutions and Products), the Associate Chief Counsel (Income Tax and Accounting), the Associate Chief Counsel (International), the Associate Chief Counsel (Passthroughs, Trusts, and Estates), or the Associate Chief Counsel (Procedure and Administration) is as follows:

(a) Accounting periods

(i) Form 1128, <i>Application to Adopt, Change, or Retain a Tax Year</i> , (except as provided in paragraph (A)(4)(a) of this appendix)	\$5,750	\$5,750
(ii) Requests made on Part II of Form 2553, <i>Election by a Small Business Corporation</i> , to use a fiscal year based on a business purpose (except as provided in paragraph (A)(4)(a) of this appendix)	\$5,750	\$5,750
(iii) Letter ruling requests for extensions of time to file Form 1128, <i>Application to Adopt,</i>	\$6,100	\$6,100

***Change, or Retain a Tax Year ,
Form 8716, Election To Have a
Tax Year Other Than a Required
Tax Year , or Part II of Form 2553
under § 301.9100-3 (except as
provided in paragraph (A)(4)(a)
of this appendix)***

**(b) Changes in Methods of
Accounting**

(i) Non-automatic Form 3115, <i>Application for Change in Accounting Method</i> (except as provided in paragraph (A)(4)(a) or (b), or (5)(b) of this appendix)	\$13,225	\$13,225
(ii) Letter ruling requests for extensions of time to file Form 3115, <i>Application for Change in Accounting Method</i> , under § 301.9100-3 (except as provided in paragraph (A)(4)(a) or (b), or (5)(d) of this appendix)	\$13,900	\$13,900

**No user fee is required if the change
in accounting period or method of
accounting is permitted to be made
pursuant to a published automatic
change request procedure. See
section 9.22 and Appendix F of this
revenue procedure, for the list of
automatic change request
procedures published and/or in
effect as of December 31, 2024.**

(c) (i) Letter ruling requests for relief under § 301.9100-3, § 1362(b)(5), or § 2642(g) (except as provided in paragraph (A)(4)(a) or (b), or (5)(a) of this appendix)	\$14,500	\$14,500
(ii) All other letter ruling requests (including accounting period and method of	\$43,700	\$43,700

accounting requests other than those properly submitted on Form 1128, *Application to Adopt, Change, or Retain a Tax Year*, Part II of Form 2553, *Election by a Small Business Corporation*, or Form 3115, *Application for Change in Accounting Method*) (except as provided in paragraph (A)(4)(a) or (b), or (5)(a) of this appendix)

(d) Requests for closing agreements on a proposed transaction or on a completed transaction before a return for the transaction has been filed in which a letter ruling on that transaction is not requested or issued (except as provided in paragraph (A)(4)(a) or (b), and in paragraph (A)(5), of this appendix)	\$43,700	\$43,700
(e) A request for a Foreign Insurance Excise Tax Waiver Agreement	\$12,000	\$12,000

NOTE: A taxpayer who receives relief under § 301.9100-3 (for example, an extension of time to file Form 3115, *Application for Change in Accounting Method*) will be charged a separate user fee for the letter ruling request on the underlying issue (for example, the accounting period or method of accounting application).

(4) Reduced user fee for a request for a letter ruling, method or period change, or closing agreement. **A reduced user fee for a request involving a personal, exempt organization, governmental entity, or business tax issue is provided in the following**

situations if the person provides the certification described in paragraph (B)(1) of this appendix:

(a) Request involves a tax issue from a person with gross income (as determined under paragraphs (B)(2), (3), (4), and (5) of this appendix) of less than \$400,000	\$3,450	\$3,450
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(b) Request involves a tax issue from a person with gross income (as determined under paragraphs (B)(2), (3), (4), and (5) of this appendix) of less than \$10 million and \$400,000 or more	\$9,775	\$9,775
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NOTE: In the situations described in paragraph (b)(5), a person's gross income must be combined with the gross incomes of certain individuals or entities related to the person for purposes of applying these tests.

(5) User fee for substantially identical letter ruling requests or closing agreements, identical changes in method of accounting, or plans from issuing authorities under § 25(c)(2)(B).

If the requirements of section 15.07 of this revenue procedure are satisfied, the user fee for the following situations is as follows:

(a) Substantially identical letter rulings and closing agreements requested (other than changes in methods of accounting requested on Form 3115)	\$4,370	\$4,370
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Requests for substantially identical letter rulings or closing agreements for multiple entities with a common member, sponsor, or parent, or for multiple members of a common entity or consolidated

group, or for parties engaged together in the same transaction affecting all requesting taxpayers, for each additional letter ruling request after the \$43,700 fee or reduced fee, as applicable, has been paid for the first letter ruling request. These requests may include, but are not limited to, requests for substantially identical letter rulings for two or more identical trusts, multiple beneficiaries of a trust, a trust divided into identical subtrusts, spouses making split gifts, or series funds within a single trust or series organization.

NOTE: Each entity or member that is entitled to the user fee under paragraph (A)(5)(a) of this appendix that receives relief under § 301.9100-3 (for example, an extension of time to file an election) will be charged a separate user fee for the letter ruling request on the underlying issue.

NOTE: The fee charged for the first letter ruling is the highest fee applicable to any of the entities.

NOTE: Where the requests for the letter rulings are submitted by a private foundation described in § 509 and one or more disqualified persons described in § 4946, the fee charged for the first letter ruling to a disqualified person is the highest fee applicable to any of the taxpayers.

(b) Identical change in method of accounting requested on a single Form 3115, *Application for Change in Accounting Method*, as provided

\$280

\$280

in section 15.07(3) (fee for each additional applicant seeking the identical change in method of accounting on the same Form 3115 after the \$13,225 or reduced fee, as applicable, has been paid for the first applicant)

(c) Substantially identical plans under § 25(c)(2)(B) (situations where an issuing authority under § 25 submits substantially identical plans for administering the 95-percent requirement of § 143(d)(1) following the submission of an initial plan that was approved)	\$1,725	\$1,725
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NOTE: The fee charged for the first letter ruling is the highest fee applicable to any of the entities.

(d) Extension of time requested to file Form 3115, <i>Application for Change in Accounting Method</i> , for an identical change in method of accounting as provided in section 15.07(3) (fee for each additional applicant seeking the identical extension of time under § 301.9100-3 to file a single Form 3115 for the identical change in method of accounting after the \$13,900 fee or reduced fee, as applicable, has been paid for the first applicant)	\$280	\$280
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NOTE: When an extension of time to file Form 3115, *Application for Change in Accounting Method*, is granted under § 301.9100-3 for multiple applicants, a separate user fee will be charged for the change in method of accounting application, Form 3115.

(6) User fee for information letter requests.	\$0	\$0
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(7) User fee for pre-filing agreements.	\$181,500	\$181,500
(8) Tax treaty limitation of benefits. See Rev. Proc. 2015-40, 2015-35 I.R.B. 236 (or its successor) for procedures for requesting competent authority assistance under tax treaties.	\$66,800	\$66,800
(9) Statement of Value. See Rev. Proc. 96-15 for procedures for requesting a statement of value.		
(A) User fee for a case with 1-3 items	\$8,400	\$8,400
(B) Cost per each additional item beyond 3	\$800	\$800