

## **IRS imposes new fees on nonprofits**

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The IRS says new user fees now apply to exemption applications for tax-exempt organizations, ruling requests and other matters for 2010.

Section 6 of newly issued Revenue Procedure 2010-8 describes the various fees that need to be paid with applications for exemption or other ruling or determination requests.

Applicants for exemption from federal income tax, other than those filing Form 1023, should be sure to include the revised Form 8718, *User Fee for Exempt Organization Determination Letter Request*, with their submissions.

More information is available on the [IRS Web site](#) (<http://www.irs.gov/charities/index.html?navmenu=menu1%20>).