



EO Exemption Application User Fees to Increase in 2010

User fees will increase for all applications for exemption (Forms 1023, 1024, and 1028) postmarked after January 3, 2010:

- | \$400 for organizations whose gross receipts are \$10,000 or less annually over a 4-year period
- | \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period
- | \$3,000 for group exemption letters.

A complete schedule of all user fees will be published in the annual procedure released in January 2010.

Cyber Assistant, a Web-based software program designed to help 501(c)(3) applicants prepare a complete and accurate Form 1023 application, will become available during 2010. Once the IRS announces the availability of *Cyber Assistant*, the user fees will change again:

- | \$200 for organizations using *Cyber Assistant* (regardless of size) to prepare their Form 1023
- | \$850 for all other organizations not using *Cyber Assistant* (regardless of size) to prepare their Form 1023.

IRS will announce when *Cyber Assistant* is available and the effective date of the user fee change. Subscribe to the *EO Update* to automatically receive an alert that *Cyber Assistant* is available.

Additional information:

- | [Frequently asked questions](#)
- | [User Fee Program for Tax Exempt and Government Entities Division-2009](#)

Page Last Reviewed or Updated: October 06, 2009