

IRS Reduces Fee for Favorable Determination Letter for Terminating Plans

March 28, 2018

In Rev. Proc. 2018-19, the IRS reduced the fee for filing for a favorable determination letter on Form 5310 in conjunction with a plan termination from \$3,000 to \$2,300. The reduced fee is effective retroactively for all Forms 5310 filed on or after January 2, 2018. Filers who paid the \$3,000 user fee will receive a \$700 refund. [View Rev. Proc. 2018-19.](#)