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## Attention Not-for-Profits: New User Fees with the New Year

Organizations filing applications for recognition of tax exemption (Federal Tax Forms 1023, 1024, and 1028) that are postmarked after January 3, 2010, will be subject to a higher user fee.

The user fees are as follows:

- \$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 all group exemption letters.

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

### “Cyber Assistant”

In addition, during 2010 the IRS will release a web-based software program called

“Cyber Assistant.” Cyber Assistant was designed to help 501(c)(3) applicants prepare and complete an accurate Form 1023 application. Once the software is available, the user fees will change again.

There will be a \$200 user fee for organizations that use Cyber Assistant (regardless of size) to prepare their Form 1023. The user fee will be \$850 for organizations not using Cyber Assistant (regardless of size) to prepare their Form 1023. **h**

*If you will be filing an application for recognition of exemption or have any other questions regarding Exempt Organizations, please contact our Not-For-Profit Tax Services Principal Randi A. Schuster at (212) 792-4960, [RSchuster@hrrllp.com](mailto:RSchuster@hrrllp.com).*

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