



Dipattamenton Kontribusion yan Adu'ana

DEPARTMENT OF

REVENUE AND TAXATION

GOVERNMENT OF GUAM

Gubetnamenton Guahan

FELIX P. CAMACHO Governor Maga'lahi
KALEO S. MOYLAN Lt. Governor Tiente Gubetnadot

ARTEMIO B. ILAGAN, Director
Direktot
JOHN P. CAMACHO Deputy Director

PUBLIC ANNOUNCEMENT

In accordance with Revenue Procedure 2004-1 and 2004-8, the service fees (User fees) have been updated and will be imposed as follows, and will be effective as of **May 1, 2004**. These fees are subject to periodic change.

Service Fees: the Income Tax and Processing Branch of the Department of Revenue & Taxation is authorized to charge initial service fees as follows:

No.	Description	Citation	Fee
1	Individual Tax Return Duplication Fee (Form 4506)	Federal Tax Regs.	\$39
2	Form W-3 Duplication Fee	Federal Tax Regs.	\$5
3	Form W-2 Duplication Fee	Federal Tax Regs.	\$3
4	5 pages or more	In-house Policy	\$1
5	W-1 Duplication Fee	In-house Policy	\$5
6	Certification Notice to Taxpayer	In-house Policy	\$3
7	Form F-500 Duplication Form	In-house Policy	\$3
8	SWICA Duplication Fee	In-house Policy	\$5
9	Offer-in-Compromise Processing Fee	Federal Tax Regs.	\$150
LIEN FEES			
10	Originator Fee	Federal Tax Regs.	\$43
11	Revised/Re-instatement Fee	Federal Tax Regs.	\$24
12	Installment Agreement Initial Request	Federal Tax Regs.	\$43
13	Restructure/Re-instatement	Federal Tax Regs.	\$25
14	Request for Innocent/Injured Spouse Relief: OFFSETS	Federal Tax Regs.	\$25
Minimum Average Fee Charge for the following Requests:			
15	Employee plan ruling and opinion	Rev. Procedure	\$250
16	Exempt Organization Ruling	Rev. Procedure	\$350
17	Employee Plan Determination	Rev. Procedure	\$300
18	Exempt Organization Determination	Rev. Procedure	\$275
19	Chief Counsel Ruling	Rev. Procedure	\$270

Letter Rulings, Closing Agreements & Advance Pricing Agreements

20	Applications with respect to accounting periods (Form 1128 & 2553)	Rev. Procedures	\$1,000
21	Change in Accounting Method (Form 3115)	Rev. Procedures	\$1,500
22	Request for an advance pricing agreement or renewal of such agreement except:	Rev. Procedures	\$25,000
23	A taxpayer with gross income of at least \$100 million and less than \$1 trillion	Rev. Procedures	\$15,000
24	A taxpayer with gross income of less than \$200 million	Rev. Procedures	\$5,000

25	If the request involves tangible property and/or services at \$50 million or payments for tangible property less than \$10 million	Rev. Procedures	\$7,500
26	Request for renewal of an APA, when the material facts, critical assumptions and proposed TPM have not substantially changed.	Rev. Procedures	\$7,500
27	Request for extension of time under Reg. §301.9100-3 for Forms 1128, 2553 (Part II), or 8716 (Unless, a reduction fee is applicable)	Rev. Proc. 2004-1	\$1,200
28	Request for extension of time under Reg. §301.9100-3 for Form, 3115 (Unless a reduced fee is applicable)	Rev. Proc. 2004-1	\$1,500
29	Request for closing agreement on a proposed or completed transaction before a return for the transaction has been filed in which a letter ruling on that transaction is not requested or issued (Unless a reduction fee is applicable)	Rev. Proc. 2004-1	\$6,000
30	For all other letter rulings (which include accounting period and accounting method requests other than those properly submitted on Form 1128, 2553, or 3115, unless a reduced fee is applicable)	Rev. Proc. 2004-1	\$6,000

Reduced Fees for Rulings or Closing Agreements

31	Requests that involve a personal tax issue from a person with gross income of less than \$250,000 who provides the necessary certification (this fee also applies to certain taxpayers with worldwide income of less than \$150,000)	Rev. Procedure	\$500
32	Requests that involve a business-related tax issue from a person with gross income of less than \$1 million.	Rev. Proc. 2004-1	\$500

Substantially identical letter ruling requests or certain identical accounting method changes:

33	For multiple entities with a common member or sponsor or for multiple members of a common entity, after the first such ruling for which a \$6,000 or \$500 fee was paid. Fee for each additional ruling is:	Rev. Proc. 2004-1	\$200
34	Request by a parent corporation for the identical accounting method change on a single Form 3115 on behalf of more than one member of a consolidated group, after the first member of the consolidated group paid the fee of \$1,500 or \$500. Fee for each additional ruling for:	Rev. Proc. 2004-1	\$45
35	Request by the parent corporation for an extension of time to file Form 3115 under Regulation §301.9100-3 for the identical accounting method change on behalf of more than one member of the consolidated group, after the first member of the consolidated group (for whom a \$1,500 or \$500 fee was paid)(for each additional member of the group seeking the same identical accounting method change in the same manner.	Rev. Proc. 2004-1	\$50

Employee Plan Rulings and Opinion Letters

36	Computation of Code Section 72 Exclusion for Annuitant	Rev. Proc. 2004-8	\$95
37	Change in Plan Year (Form 5308)(no user fee if made under the automatic approval procedure of 87-27.	Rev. Proc. 2004-8	\$145
38	Certain waivers of 60-day rollover period	Rev. Proc. 2004-8	\$95
39	Change in Fund method	Rev. Proc. 2004-8	\$560
40	Requests for approval to become a non-bank trustee	Rev. Proc. 2004-8	\$3,665
41	Waiver of minimum funding under §412(d) (\$1,000,000 and over)	Rev. Proc. 2004-8	\$5,415
42	Waiver of minimum funding under §412(d) (under \$1,000,000)	Rev. Proc. 2004-8	\$2,290
43	Waiver of excise tax under §4971(b) [\$1,000,000 and over]	Rev. Proc. 2004-8	\$5,415
44	Waiver of Excise tax under §4971(b) [under \$1,000,000]	Rev. Proc. 2004-8	\$2,290
45	Waiver of excise tax under §4971(f), on failure to pay a liquidity shortfall [\$1,000,000 and over]	Rev. Proc. 2004-8	\$5,415
46	Waiver of excise tax under §4971(f), on failure to pay a liquidity shortfall [under \$1,000,000]	Rev. Proc. 2004-8	\$2,290
47	Letter ruling under Revenue Procedure 90-49	Rev. Proc. 2004-8	\$340
48	Letter ruling involving determination of Code Section 419A(c) account limit	Rev. Proc. 2004-8	\$2,570
49	Individual designed simplified employee pension (SEP)	Rev. Proc. 2004-8	\$2,570
50	All other letter rulings	Rev. Proc. 2004-8	\$2,570
Reduced Fee or Augmented fee for ruling request			
51	By or on behalf of "eligible retirement plans" with asset less than \$200,000	Rev. Proc. 2004-8	\$625
52	For U.S. Citizens, resident aliens & domestic trusts and estates, if they had less than \$200,000 in combined total income.	Rev. Proc. 2004-8	\$625
53	From exempt organizations under Subchapter F of the code, with "gross receipts" of less than \$200,000	Rev. Proc. 2004-8	\$625
54	Taxpayer requests substantial identical letter rulings for multiple entities with a common member or sponsor, or for multiple members of a common entity (after the \$2,570 fee or \$625 reduced fee has been paid for the first entity)	Rev. Proc. 2004-8	\$210
Requests for Certain Administrative Exemptions			
55	Requests for administrative exemptions for participate-direct transactions that are in compliance with the regulations under ERISA Sec. 404(c) but may result in prohibited transactions under Code Sec. 4975.	Rev. Proc. 2004-8	\$2,570
SLOB Administrative Scrutiny Determinations			
56	For the first separate line of business for which a determination is requested	Rev. Proc. 2004-8	\$4,915
57	For each additional separate line of business for which a determination is requested	Rev. Proc. 2004-8	\$1,580
Opinion and Advisory Letters on Master and Prototype (MAP) Plans:			
58	Mass submitter MAP plan, per basic plan document	Rev. Proc. 2004-8	\$3,665

59	Mass submitter MAP plan, per each additional adoption agreement	Rev. Proc. 2004-8	\$480
60	Sponsoring organization's word-for-word identical adoption of mass submitter's basic plan documentation, per adoption agreement (a \$33,000 cap if a mass submitter submits, in any 12-month period ending January 31, more than 300 applications). Each application.	Rev. Proc. 2004-8	\$125
61	Sponsoring organization's minor modification of MAP mass submitter's plan document, per adoption agreement	Rev. Proc. 2004-8	\$280
62	Non-mass submission (new or amended) by MAP sponsoring organization per adoption agreement	Rev. Proc. 2004-8	\$2,195
63	Mass submitter's addition of optional provisions following issuance of a favorable opinion letter, per basic agreement (regardless of the number of adoption agreement)	Rev. Proc. 2004-8	\$595
64	Mass submitter's addition of new adoption agreements after the basic plan document and associated adoption agreements have been approved, per adoption agreement.	Rev. Proc. 2004-8	\$480
65	Assumption of sponsorship of an approved M&P plan, without any amendment to the plan document by a new entity, as evidenced by a change of employer identification number.	Rev. Proc. 2004-8	\$280

Opinion Letters on Prototype Individual Retirement Accounts/Annuities, Simplified Employee Pensions (SEPs) Roth IRAs, SIMPLE IRAs and SIMPLE IRA plans.

66	Mass submission of a prototype IRA or SEP, Roth IRA and SIMPLE IRA or SIMPLE IRA Plan per plan document, new or amended	Rev. Proc. 2004-8	\$1,300
67	Mass submission of a prototype dual-purpose IRA/Roth IRA per plan document, new or amended	Rev. Proc. 2004-8	\$2,570
68	Mass submission of a prototype SIMPLE IRA, other than through model amendment per document.	Rev. Procedure	\$1,250
69	Mass submission of a prototype SIMPLE Plan per document	Rev. Procedure	\$1,250
70	Sponsoring organization's word for word identical adoption of mass submitter's prototype IRA, Roth IRA, SEP, SIMPLE IRA or SIMPLE IRA Plan per document or amendment of plan document (only the first 300 applications submitted by a mass submitter, in any 12-month period ending January 31 are subjected to a fee	Rev. Proc. 2004-8	\$125
71	Each prototype SIMPLE IRA established, using the model amendment procedure applied to eligible IRAs.	Rev. Procedure	\$50
72	Sponsoring organization's minor modification of mass submitter's prototype IRA, Roth IRA, SEP, SIMPLE IRA or SIMPLE IRA Plan, per plan account	Rev. Proc. 2004-8	\$335
73	Sponsoring organization's minor modification of mass submitter's prototype dual-purpose IRA/Roth IRA document, per plan document	Rev. Proc. 2004-8	\$675
74	Sponsoring organization's non-mass submission of prototype IRA, Roth IRA, SEP, SIMPLE IRA, or SIMPLE IRA Plan per plan document.	Rev. Proc. 2004-8	\$480
75	Sponsoring organization's non-mass submission of prototype dual purpose IRA/Roth IRA document, per plan document	Rev. Proc. 2004-8	\$990
76	Prototype sponsor's non-mass submission of prototype SIMPLE IRA other than through model amendment per document	Rev. Procedure	\$675
77	Sponsoring organization's non-mass submission of prototype SIMPLE Plan per document	Rev. Procedure	\$990

Compliance Statement Requests Under VCR Program

78	For plan with assets of less than \$500,000 and no more than 1,000 participants.	Rev. Procedure	\$500
79	For plan with assets of at least \$500,000 & no more than 1,000 participants	Rev. Procedure	\$1,250
80	For plan with more than 1000 participants but less than 10,000 participants	Rev. Procedure	\$5,000

81	For plan with 10,000 or more participants	Rev. Procedure	\$10,000
82	Request for a compliance statement under SVP	Rev. Procedure	\$350
Correction Statement Request under the TVC Program			
83	For an employer with fewer than 25 employees	Rev. Procedure	\$500
84	For an employer with at least 25 and no more than 1,000 employees	Rev. Procedure	\$1,250
85	For an employer with more than 1,000 employees but less than 10,000 employees	Rev. Procedure	\$5,000
86	For an employer with 10,000 or more employers	Rev. Procedure	\$10,000
Determination Letters, Notification Letters and Advisory Letters			
87	For plans intended to satisfy a design-based or non-design based, safe harbor, or if the applicant is not electing to receive a determination for any of the general tests and is not electing to receive a determination for the average benefit test.		
88	Defined benefit and defined contribution plans (Form 5300)	Rev. Proc. 2004-8	\$700
89	Multiple employer plans (Form 5300) for 2 to 10 employers	Rev. Proc. 2004-8	\$700
90	Multiple employer plans (Form 5300) for 11 to 99 employers.	Rev. Proc. 2004-8	\$1,400
91	Multiple employer plans (Form 5300) for 100 to 499 employers.	Rev. Proc. 2004-8	\$2,800
92	Multiple employer plans (Form 5300) for over 499 employers	Rev. Proc. 2004-8	\$5,600
(For Multiple employer plan that is adopted by other employers after the initial submission, the fee is the same as indicated above. If only one employer adopts the plan in any later year, the fee would be \$700)			
93	Form 5307	Rev. Proc. 2004-8	\$125
94	Adopters of master and prototype plans, regional prototype plans, volume submitter plans, uniform plans or other pre-approved plans as designated by the Commissioner (Tax Exempt and Government Entities Division [Form 5307])	Rev. Procedure	\$125
95	Short Amendments (Form 6406)	Rev. Procedure	\$125
96	Terminating Plans (Form 5310)	Rev. Proc. 2004-8	\$225
97	Multiple employer plans (Form 5310) for 2 to 10 employers	Rev. Proc. 2004-8	\$225
98	Multiple employer plans (Form 5310) for 11 to 99 employers.	Rev. Proc. 2004-8	\$450
99	Multiple employer plans (Form 5310) for 100 to 499 employers.	Rev. Proc. 2004-8	\$900
100	Multiple employer plans (Form 5310) for over 499 employers	Rev. Proc. 2004-8	\$1,800
For plans electing to receive a determination with respect to the average benefit test and/or any of the general tests:			
101	Form 5300 or Form 5303	Rev. Proc. 2004-8	\$1,250
102	Form 5307	Rev. Proc. 2004-8	\$1,000

103	Form 5310	Rev. Proc. 2004-8	\$375
104	Multiple employer plan: 2 to 10 employers	Rev. Proc. 2004-8	\$1,250
105	Multiple employer plan: 11 to 99 employers	Rev. Proc. 2004-8	\$2,000
106	Multiple employer plan: 100 to 499 employers	Rev. Proc. 2004-8	\$3,500
107	Multiple employer plan: over 499 employers	Rev. Proc. 2004-8	\$6,500

For multiple employer plans that are adopted by other employers after the initial submission, the fee is the same as above. If only one employer adopts the plan in any later year, the fee would be \$1,250

108	Group Trusts	Rev. Proc. 2004-8	\$750
109	Volume Submitter Plans specimen plans	Rev. Proc. 2004-8	\$1,500
110	Volume Submitter Lead specimen plans	Rev. Proc. 2004-8	\$3,000
111	Volume Submitter Plans specimen plan that is word-for-word identical to a lead specimen plan	Rev. Proc. 2004-8	\$100

Notification Letters for Regional Prototype Plans:

112	Sponsor's identical adoption of mass submitter's regional prototype plan basic plan document per adoption agreement (Form 4461-B)	Rev. Procedure	\$120
113	Sponsor's non-mass submission by sponsor of regional prototype plan per adoption agreement (Form 4461 & 4461-A)	Rev. Procedure	\$2,110

Exempt Organization Rulings and Determination Letters: RULINGS

114	Change in accounting period (Form 1128) (The \$150 fee is not charged if a timely information return is filed pursuant to Revenue Procedure 85-58 or if an organization with a group exemption follows Revenue Procedure 76-10)	Rev. Proc. 2004-8	\$155
115	Change in accounting method (Form 3115) (The \$150 fee is not charged if the method provided in Revenue Procedure 97-37 is used)	Rev. Proc. 2004-8	\$155
116	Advance approval of scholarship grant-making procedures of a private foundation that has an agreement with the National Merit Scholarship Corporation or similar organization, administering a scholarship program shown to meet IRS requirements.	Rev. Proc. 2004-8	\$250
117	Request for letter ruling as to whether a tax-exempt organization is required to file an annual return under Code §6033 (See Rev. Proc. 95-48) which specifies that exempted government units and their affiliates do not have to file annual information returns on Form 990.) There is no additional charge for a determination of Code §6033 requirements from an organization seeking recognition of exempt status under Code §501 if the organization submits the information required by line 9, of Part 1 of Form 1023 (the application for recognition of exemption under Code §501(c)(3)), or submits a separate written request with the application for recognition of exemption. Only one user fee for the initial application for recognition of exemption applies.	Rev. Proc. 2004-8	\$250
118	Request for a confirmation letter ruling dealing with private benefit. Inurement issues on the tax-exempt status of the organization arising from proposed tax-exempt bond financing.	Rev. Procedure	\$595
119	Request for approval of a qualified subsidiary related to §501(c)(25) organization	Rev. Proc. 2004-8	\$620
120	All Other letter rulings	Rev. Procedure	\$2,570

121	A reduced fee instead of \$2,570 if a letter ruling request is made by an organization that certifies in the request that it had less than \$200,000 in gross receipts (for the last taxable year before the request is filed.)	Rev. Proc. 2004-8	\$625
122	A reduced fee for U.S. Citizens, resident aliens, and domestic trusts and estates, if they had less than \$200,000 in (combined) "total income" (as reported on their last federal income tax return, as amended, for the (full) previous year) & a tax-free income under the Code § 103 exclusion for interest on state and local bonds	Rev. Proc. 2004-8	\$625
123	A reduced fee for married persons if the spouses' combined gross income is less than \$200,000, unless they are legally separated and do not file a joint return (in which case their incomes are not combined)	Rev. Procedure	\$625
124	Reduced fee for domestic trusts and estates that have not filed a full (12-month) return as their last return. The reduced fee applies if the decedent's or individual grantor's total income as reported on the last full return plus the Code § 103 exclusion is less than \$200,000	Rev. Procedure	\$600
125	A reduced fee for letter ruling request in which a taxpayer requests substantially identical letter ruling for multiple entities with a common member or activity or multiple members of a common entity, for each additional letter ruling request after the \$2,570 or \$600 reduced, as applicable, has been paid for the first letter ruling request.	Rev. Procedure	\$210
Group Exemption Letters			
126	Initial application for exemptions under Code § 501 or § 521 from organizations (other than Code § 401 plans) that have had annual gross receipts averaging not more than \$10,000 during the preceding four years, or new organization that anticipate gross receipts averaging not more than \$10,000 during each of their first four years. (Organizations seeking this reduced fee must sign a certification with their application that the receipts are or will not be more than the indicated amounts).	Rev. Proc. 2004-8	\$150
127	Initial application for exempted status from organizations otherwise described above whose actual or anticipated gross receipts exceed the \$10,000 average annually.	Rev. Proc. 2004-8	\$500
128	Other Group Exemption Letters	Rev. Proc. 2004-8	\$500

These fees will be in effect until further notice.

Sincerely,


 Artemio B. Ilagan
 Director