

17055091002043

Form **8718**

(Rev. November 2002)
Department of the Treasury
Internal Revenue Service

**User Fee for Exempt Organization
Determination Letter Request**

▶ Attach this form to determination letter application.
(Form 8718 is NOT a determination letter application.)

OMB No. 1545-1736
For IRS Use Only
Control number
Amount paid
User fee screener

1 Name of organization
Council on American Islamic Relations

2 Employer Identification Number
36-4469855

Caution: Do not attach Form 8719 to an application for a pension plan determination letter. Use Form 8717 instead.

3 Type of request Fee

- Initial request for a determination letter for:
 - An exempt organization that has had annual gross receipts averaging not more than \$10,000 during the preceding 4 years, or
 - A new organization that anticipates gross receipts averaging not more than \$10,000 during its first 4 years ▶ \$150
- Note: If you checked box 3a, you must complete the Certification below.

Certification

I certify that the annual gross receipts of _____
name of organization
have averaged (or are expected to average) not more than \$10,000 during the preceding 4 (or the first 4) years of operation.

Signature ▶ _____ Title ▶ _____

- Initial request for a determination letter for:
 - An exempt organization that has had annual gross receipts averaging more than \$10,000 during the preceding 4 years or
 - A new organization that anticipates gross receipts averaging more than \$10,000 during its first 4 years ▶ \$500
- Group exemption letters ▶ \$500

Instructions

The law requires payment of a user fee with each application for a determination letter. The user fees are listed on line 3 above. For more information, see Rev. Proc. 2002-8, 2002-1, I.R.B. 252.

Check the box or boxes on line 3 for the type of application you are submitting. If you check box 3a, you must complete and sign the certification statement that appears under line 3a.

Attach to Form 8718 a check or money order payable to the "United States Treasury" for the full amount of the user fee. If you do not include the full amount, your application will be returned. Attach Form 8718 to your determination letter application.

Where To File

Send the determination letter application and Form 8718 to:

Internal Revenue Service
P.O. Box 152
Covington, KY 41012-0192

If you are using express mail or a delivery service, send the application and Form 8718 to:

Internal Revenue Service
201 West Rivercenter Blvd.
Attn: Extracting Stop 312
Covington, KY 41011

Paperwork Reduction Act Notice. We ask for the information on this form to carry out the Internal Revenue laws of the United States. If you want your organization to be recognized as tax-exempt by the IRS, you are required to give us this information. We need it to determine whether the organization meets the legal requirements for tax-exempt status.

You are not required to provide the information requested on a form that is subject to the Paperwork Reduction Act unless the form displays a valid OMB control number. Books or records relating to a form or its instructions must be retained as long as their contents may become material in the administration of any Internal Revenue law. Generally, tax returns and return information are confidential, as required by section 6104.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is 5 minutes. If you have comments concerning the accuracy of this time estimate or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Tax Forms Committee, Western Area Distribution Center, Rancho Cordova, CA 95743-0001. Do not send this form to this address. Instead, see Where To File above.

Attach Check or Money Order Here

POSTMARK
MAR 26 '03
RECEIVED
MAR 31 '03
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SERVICE CENTER