

Part XI. Increase in User Fees

User fee increases are effective for all applications postmarked after January 3, 2010.

1. \$400 for organizations whose gross receipts do not exceed \$10,000 or less annually over a 4-year period.
2. \$850 for organizations whose gross receipts exceed \$10,000 annually over a 4-year period.

See www.irs.gov web page link on Form 1023, page 12, Part XI, User Fee Information, for the current user fees.

Cyber Assistant is a web-based software program designed to help organizations prepare a complete and accurate Form 1023 application. Once the IRS announces the availability of Cyber Assistant, the user fees will change again.

1. \$200 for organizations using Cyber Assistant (regardless of size) to prepare their Form 1023, or
2. \$850 for all other organizations not using Cyber Assistant (regardless of size) to prepare their Form 1023.

The IRS will announce when Cyber Assistant is available and the effective date of the user fee change. Sign up for the *Exempt Organization (EO) Update*, EO's subscription newsletter, at www.irs.gov/charities, to automatically receive an alert that Cyber Assistant is available.