If you are paying the user fee by e-payment, send Form 8802 and all required attachments to:

Department of the Treasury  
Internal Revenue Service  
Philadelphia, PA 19255-0625

Or, by private delivery service to:

Internal Revenue Service  
2970 Market Street  
BLN# 3-E08.123  
Philadelphia, PA 19104-5016

**Fax.**

You can fax up to 10 Forms 8802 (including all required attachments) for a maximum of 100 pages to the fax numbers below. You must use a fax cover sheet stating the number of pages included in the transmission.

This is an Image: fax.gif

The following fax numbers are available.

* 877-824-9110 (within the United States only, toll free).
* 304-707-9792 (inside or outside the United States, not toll free).