



DEPARTMENT OF HEALTH AND HUMAN SERVICES

Food and Drug Administration

[Docket No. FDA-2025-N-2522]

Medical Device User Fee Rates for Fiscal Year 2026

AGENCY: Food and Drug Administration, HHS.

ACTION: Notice.

SUMMARY: The Food and Drug Administration (FDA) is announcing the fee rates and payment procedures for medical device user fees for fiscal year (FY) 2026. The Federal Food, Drug, and Cosmetic Act (FD&C Act), as amended by the Medical Device User Fee Amendments of 2022 (MDUFA V), authorizes FDA to collect user fees for certain medical device submissions and annual fees both for certain periodic reports and for establishments subject to registration. This notice establishes the fee rates for FY 2026, which apply from October 1, 2025, through September 30, 2026, and provides information on how the fees for FY 2026 were determined, the payment procedures you should follow, and how you may qualify for reduced small business fees.

FOR FURTHER INFORMATION CONTACT: *For information on Medical Device User Fees:*

<https://www.fda.gov/industry/fda-user-fee-programs/medical-device-user-fee-amendments-mdufa>. *For questions relating to the MDUFA Small Business Program, please visit the Center for Devices and Radiological Health's website:* <https://www.fda.gov/medical-devices/premarket-submissions/reduced-medical-device-user-fees-small-business-determination-sbd-program>. *For questions relating to this notice:* Olufunmilayo Ariyo, Office of Financial Management, Food and Drug Administration, 10903 New Hampshire Ave, Silver Spring, MD 20903, 240-402-4989; or the User Fee Support Staff at UFSS@fda.hhs.gov.

SUPPLEMENTARY INFORMATION:

I. Background

The FD&C Act, as amended by MDUFA V, authorizes FDA to collect user fees for certain medical device submissions and annual fees both for certain periodic reports and for establishments subject to registration. Section 738 of the FD&C Act (21 U.S.C. 379j) establishes fees for certain medical device applications, submissions, supplements, notices, and requests (for simplicity, this document refers to these collectively as “submissions” or “applications”); for periodic reporting on class III devices; and for the registration of certain establishments.

Under the FD&C Act, the fee rate for each type of submission is set at a specified percentage of the standard fee for a premarket application (a premarket application is a premarket approval application (PMA), a product development protocol (PDP), or a biologics license application (BLA)). The FD&C Act specifies the base fee for a premarket application for each year from FY 2023 through FY 2027; the base fee for a premarket application received by FDA during FY 2026 is \$455,000. From this starting point, this document establishes FY 2026 fee rates for certain types of submissions, and for periodic reporting, by applying criteria specified in the FD&C Act. Under statutorily defined conditions, a qualified applicant may receive a fee waiver or may pay a lower small business fee (see sections 738(a)(3)(B), 738(d) and 738(e) of the FD&C Act). For more information on fee waivers, please see Section IX. Small Business Fee Reductions and Fee Waivers.

The FD&C Act specifies the base fee for establishment registration for each year from FY 2023 through FY 2027; the base fee for an establishment registration in FY 2026 is \$7,575. Each establishment that is registered (or is required to register) with the Secretary of Health and Human Services under section 510 of the FD&C Act, because such establishment is engaged in the manufacture, preparation, propagation, compounding, or processing of a device, is required to pay the annual fee for establishment registration.

II. Total Revenue Amount for FY 2026

The total revenue amount for FY 2026 is \$366,486,300, as set forth in the statute prior to the inflation adjustment (see section 738(b)(3) of the FD&C Act). MDUFA V directs FDA to

use the yearly total revenue amount as a starting point to set the standard fee rates for each fee type. The fee calculations for FY 2026 are described in this document.

Inflation Adjustment

MDUFA specifies that the \$366,486,300 is to be adjusted for inflation increases for FY 2026 using two separate adjustments: one for payroll costs and one for non-payroll costs (see 738(c)(2)). The base inflation adjustment for FY 2026 is the sum of one plus the two separate adjustments and is compounded as specified in the statute (see section 738(c)(2)(C) and 738(c)(2)(B) of the FD&C Act).

The component of the inflation adjustment for payroll costs is the average annual percent change in the cost of all personnel compensation and benefits (PC&B) paid per full-time equivalent (FTE) position at FDA for the first 3 of the 4 preceding FYs, multiplied by 0.60, or 60 percent (see section 738(c)(2)(C)(i)(I) of the FD&C Act).

Table 1 summarizes the actual cost and FTE data for the specified FYs, provides the percent change from the previous fiscal year, and provides the average percent change over the first 3 of the 4 fiscal years preceding FY 2026. The 3-year average is 5.4494 percent (rounded).

Table 1.--FDA PC&Bs Each Year and Percent Change

	FY 2022	FY 2023	FY 2024	3-Year Average
Total PC&B	\$3,165,477,000	\$3,436,513,000	\$3,791,729,000	
Total FTE	18,474	18,729	19,687	
PC&B per FTE	\$171,348	\$183,486	\$192,601	
Percent change from previous year	4.2967%	7.0838%	4.9677%	5.4494%

The payroll adjustment is 5.4494 percent multiplied by 60 percent, or 3.2696 percent.

The statute specifies that the component of the inflation adjustment for non-payroll costs for FY 2026 is the average annual percent change that occurred in the Consumer Price Index (CPI) for urban consumers (Washington-Arlington-Alexandria, DC-VA-MD-WV; Not Seasonally Adjusted; All Items; Annual Index) for the first 3 of the preceding 4 years of available data multiplied by 0.40, or 40 percent (see section 738(c)(2)(C)(i)(II) of the FD&C Act).

Table 2 provides the summary data and the 3-year average percent change in the specified CPI for the Washington-Arlington-Alexandria area. These data are published by the

Bureau of Labor Statistics and can be found on their website under series Id CUURS35ASA0 at: https://data.bls.gov/pdq/SurveyOutputServlet?data_tool=dropmap&series_id=CUURS35ASA0, CUUSS35ASA0.

Table 2.--Annual and 3-Year Average Percent Change in Washington-Arlington-Alexandria Area CPI

	2022	2023	2024	3-Year Average
Annual CPI	296.117	305.317	315.186	
Annual Percent Change	6.6212%	3.1069%	3.2324%	
3-Year Average Percent Change in CPI				4.3202%

The non-payroll adjustment is 4.3202 percent multiplied by 40 percent, or 1.7281 percent. Next, the payroll adjustment (3.2696 percent or 0.032696) is added to the non-payroll adjustment (1.7281 percent or 0.017281), for a total of 4.9977 percent (or 0.049977). To complete the inflation adjustment, 1 (100 percent or 1.0) is added for a total base inflation adjustment of 1.049977 for FY 2026. If the base inflation adjustment for a fiscal year is greater than 1.04, such adjustment shall be considered to be equal to 1.04 (see section 738(c)(2)(C)(ii)(II) of the FD&C Act). The total base inflation adjustment for FY 2026 is 1.04.

MDUFA V provides for this inflation adjustment to be compounded for FY 2023 and each subsequent fiscal year (see section 738(c)(2)(B) of the FD&C Act). To complete the compounded inflation adjustment for FY 2026, the FY 2025 compounded adjustment (1.122491) is multiplied by the FY 2026 base inflation adjustment (1.040000) to reach the applicable inflation adjustment of 1.167391 (rounded) for FY 2026. We then multiply the total revenue amount for FY 2026 (\$366,486,300) by 1.167391, yielding an inflation adjusted total revenue amount of \$427,833,000 (rounded to the nearest thousand dollars).

III. Adjustments to Base Fee Amounts for FY 2026

Under the FD&C Act, all submission fees and the periodic reporting fee are set as a percent of the standard (full) fee for a premarket application (see section 738(a)(2)(A) and (b)(1)).

A. Inflation Adjustment

MDUFA specifies that the base fees of \$455,000 (premarket application) and \$7,575 (establishment registration) are to be adjusted for FY 2026 using the same methodology as that for the total revenue inflation adjustment in section II (see section 738(c)(2)(D)(i) of the FD&C Act). Multiplying the base fees by the compounded inflation adjustment of 1.167391 yields inflation adjusted base fees of \$531,163 (premarket application) and \$8,843 (establishment registration).

B. Further Adjustments to Generate the Inflation-Adjusted Total Revenue Amount

After the applicable inflation adjustment to fees is done, FDA may increase, if necessary to achieve the inflation adjusted total revenue amount, the base fee amounts on a uniform proportionate basis (see section 738(c)(2)(D)(ii) of the FD&C Act). After this adjustment, if necessary, FDA may further increase the base establishment registration fees to generate the inflation-adjusted total revenue amount (see section 738(c)(3)).

For FY 2026, further adjustments were required to meet the inflation adjusted total revenue amount of \$427,833,000. After increasing base fees, on a uniform proportionate basis, and further increasing establishment registration fees, this yields inflation adjusted base fees of \$579,272 (premarket application) and \$9,760 (establishment registration).

C. MDUFA V Adjustments Solely to Registration Fees

MDUFA V has three new potential adjustments that will not change the total revenue amount but may impact collections by increasing or decreasing establishment registration base fees only. These adjustments are the performance improvement adjustment, the hiring adjustment, and the operating reserve adjustment.

1. Performance Improvement Adjustment

Beginning with FY 2025, this adjustment allows FDA to collect fees in addition to the total revenue amount in FYs 2025, 2026, and 2027, if the Agency meets certain performance goals in FYs 2023, 2024, and 2025. If applicable, this provision further increases base establishment registration fee amounts to achieve an increase in total fee collections equal to the

applicable performance improvement adjustment amount, which is set forth in the statute (see section 738(c)(4)). FDA met the FY 2024 Pre-Submission Written Feedback goal and the FY 2023 De Novo Decision goal, which determine the amount of the performance improvement adjustment for FY 2026

For FY 2026, the performance improvement adjustment amount is equal to the product of (1) the sum of the pre-submission amount in section 738(c)(4)(B)(i)(II)(bb), \$36,792,200 and the de novo classification request amount in section 738(c)(4)(B)(ii)(I), \$6,323,500 and (2) the applicable inflation adjustment under section 738(c)(2)(B), 1.167391. See section 738(c)(4)(A)(ii). For FY 2026, the performance improvement adjustment is \$50,332,880.

2. Hiring Adjustment

Beginning with FY 2025, this adjustment provides for the reduction of base establishment registration fees in FYs 2025, 2026, and 2027, if specified hiring goals for FYs 2023, 2024, and 2025 are not met by a certain threshold. The hiring adjustment would serve to decrease the base establishment registration fee amounts, as necessary, to achieve a reduction in total fee collections equal to the hiring adjustment amount, which is set forth in the statute (see section 738(c)(5)).

FDA met the FY 2024 statutory hiring threshold of 38 hires, so establishment registration fees will not need to be lowered by the hiring adjustment amount in FY 2026.

3. Operating Reserve Adjustment

For FYs 2023 to 2027, the operating reserve adjustment requires FDA to decrease base establishment registration fees if the amount of operating reserves of carryover user fees exceeds the “designated amount”, and such reduction is necessary to provide for not more than such designated amount of operating reserves of carryover user fees (see section 738(c)(6)(A)). In making this calculation for FYs 2023 to 2026, a certain amount is excluded from the designated amount and is not subject to the decrease (see section 738(c)(6)(C)). For FY 2026, this excluded amount is \$61,892,215.

The designated amount is equal to the sum of 13 weeks of operating reserves of carryover user fees plus 1 month of operating reserves, as described in 738(c)(8) (see 738(c)(6)(B)).

To determine the 13-week operating reserves of carryover user fees amount, the FY 2026 inflation-adjusted total revenue amount (from section II), \$427,833,000, is added to the inflation-adjusted performance improvement adjustment amount (from section III.C.1), \$50,332,880, resulting in \$478,165,880. This amount is then divided by 52, and then multiplied by 13. The 13-week operating reserve amount for FY 2026 is \$119,541,470.

To determine the 1 month of operating reserves described in section 738(c)(8) of the FD&C Act, the FY 2026 inflation-adjusted total revenue amount of \$427,833,000 is added to the inflation-adjusted performance improvement adjustment amount of \$50,332,880, resulting in \$478,165,880. This amount is then divided by 12. The 1 month of operating reserves for FY 2026 is \$39,847,157.

For FY 2026, the designated amount is equal to the 13-week operating reserve of \$119,541,470 plus the 1 month of operating reserves of \$39,847,157, totaling \$159,388,627.

To determine the FY 2025 end-of-year operating reserves of carryover user fees amount, FDA combined the actual collections and obligations at the end of the third quarter (June 2025) and added the forecasted collections and obligations for the fourth quarter of FY 2025 to generate a full year estimate for FY 2025. The estimated end-of-year FY 2025 operating reserves of carryover user fees is \$56,152,612 (Note, this amount includes the 1-month reserve).

Note that under MDUFA V, for the purposes of calculating the operating reserve adjustment, this amount does not include user fee funds considered unappropriated (\$26,680,243) or unearned revenue (\$65,193,572). In addition, as noted above, for purposes of the operating reserve adjustment, operating reserves of carryover user fees do not include the estimated \$61,892,215 remaining to spend at the end of FY 2025 from the total of \$118,000,000 intended to support the Total Product Life Cycle Advisory Program Pilot and Third-Party Review programs.

Because the estimated end-of-year FY 2025 MDUFA operating reserves of carryover user fees amount totaling \$56,152,612 does not exceed the FY 2026 designated amount of \$159,388,627 FDA will not decrease the base establishment registration fee amounts for FY 2026 to provide for not more than such designated amount.

As there is a performance improvement adjustment for FY 2026, but no hiring adjustment or operating reserve adjustment, establishment registration fees are increased to achieve an increase in total fee collections for FY 2026 equal to the performance improvement adjustment amount of \$50,332,880. After so increasing establishment registration fees only, this yields fees of \$579,272 (premarket application) and \$11,423 (establishment registration).

IV. Calculation of Fee Rates

As noted in section II, the total revenue amount after the applicable inflation adjustment is \$427,833,000 (rounded to the nearest thousand dollar). As noted in section III, the performance improvement adjustment solely to registration fees for FY 2026 is \$50,332,880. There is no hiring adjustment or operating reserve adjustment for FY 2026.

Table 3A provides fee-paying submission counts, excluding establishment registration, for the last 3 years and the 3-year average. Table 3B provides establishment registration fee-paying submission counts for the most recently completed fiscal year (FY 2024). Historically, FDA has estimated the total number of fee-paying submission counts it expects to receive during the next fiscal year by averaging the number of fee-paying submission counts received in the 3 most recently completed fiscal years; for FY 2026 fee-setting, this would be an average of FY 2022 through FY 2024. FDA received an abnormally high volume of fee-paying establishment registrations due to the COVID-19 pandemic in FY 2020 and FY 2021. The surge in fee-paying establishment registrations has been declining starting in FY 2022, trending back toward pre-pandemic levels. In an effort to normalize the projected volume of establishment registration submissions for the FY 2026 fee-setting calculation, and more accurately project the associated establishment registration revenue, FDA decided to utilize the number of establishment

registration fee-paying submission counts from FY 2024, after making an adjustment to account for implementation of the small business registration fee waiver for FY 2026.

Table 3A.--Three-Year Average of Fee-Paying Submissions (Excluding Establishment Registration)

Application Type	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	3 Yr Average
Full Fee applications	18	31	20	23
Small Business	3	3	4	3
Panel-Track Supplements	21	22	26	23
Small Business	1	5	2	3
De Novo Classifications	23	26	26	25
Small Business	53	68	47	56
180-Day Supplements	93	113	127	111
Small Business	31	12	15	19
Real-Time Supplements	140	138	157	145
Small Business	12	28	35	25
510(k)s	2,012	1,943	1,754	1,903
Small Business	1,757	2,031	2,066	1,951
30-Day Notice (Note also includes counts for 135 Day Supplements)	782	825	854	820
Small Business	67	53	62	61
513(g)(21 U.S.C. 360c(g)) Request for Classification Information	93	82	65	80
Small Business	58	59	68	62
Annual Fee for Periodic Reporting	620	657	700	659
Small Business	87	22	32	47

Table 3B.--Fiscal Year 2024 Actual Fee-Paying Establishment Registration Submissions

Application Type	FY 2024	FY 2026 Estimate for Registrations
Establishment Registrations	30,280	30,270

The information in tables 3A and 3B is necessary to estimate the amount of revenue that will be collected based on the fee amounts. Tables 4A and 4B display the FY 2026 base fees set in statute (column one) and the inflation adjusted base fees (per calculations in section III.A.) (column two). Using the inflation adjusted fees, the 3-year average of fee-paying submissions (excluding establishment registration), and the fee-paying establishment registration submissions from FY 2024, collections are projected to total \$389,083,279 which is \$38,749,721 lower than the inflation adjusted total revenue amount (in section II). Accordingly, the next step in the fee setting process is to increase the base fee amounts on a uniform proportionate basis to generate the inflation adjusted total revenue amounts (see 738(c)(2)(D)(ii) and table 4A, column three).

Applying these further adjusted fee rates to the 3-year average of fee-paying submissions, and the fee-paying establishment registration submissions from FY 2024 results in estimated total fee collections of \$424,326,053 which is still \$3,506,947 lower than the inflation adjusted total revenue amount (in Section II). The next step in the fee setting process, after the adjustment in (2)(D) is done, is to increase the base establishment registration fee amount as necessary for total fee collections to generate the inflation adjusted total revenue amount, as adjusted under paragraph (2) (see 738(c)(3)). Accordingly, the base establishment registration fee was increased by \$116 for an establishment registration fee rate of \$9,760 (see 738(c)(3) and table 4B, column three). The performance improvement adjustment amount is \$50,332,880. Per statute, the establishment registration fee is further adjusted to account for the performance improvement adjustment amount. The inflation adjusted establishment registration fee is increased by \$1,663 for an establishment registration fee of \$11,423. The fees in column three in table 4A and column four in table 4B are those we are establishing for FY 2026, which are the standard fees.

Table 4A.--Fees Needed to Achieve New FY 2026 Revenue Target

Application Type	FY 2026 Statutory Fees (Base Fees)	FY 2026 Inflation Adjusted Statutory Base Fees	Adjusted FY 2026 Fees to Meet Revenue Target (<i>Uniform Proportionate Increase</i>)	3-Year Average of Fee-Paying Submissions	FY 2026 Revenue from Adjusted Fees
Full Fee Application	\$455,000	\$531,163	\$579,272	23	\$13,323,256
Small Business	\$113,750	\$132,791	\$144,818	3	\$434,454
Panel-Track Supplement	\$364,000	\$424,930	\$463,418	23	\$10,658,614
Small Business	\$91,000	\$106,233	\$115,855	3	\$347,565
De Novo Classification Request	\$136,500	\$159,349	\$173,782	25	\$4,344,550
Small Business	\$34,125	\$39,837	\$43,446	56	\$2,432,976
180-Day Supplement	\$68,250	\$79,674	\$86,891	111	\$9,644,901
Small Business	\$17,063	\$19,919	\$21,723	19	\$412,737
Real-Time Supplement	\$31,850	\$37,181	\$40,549	145	\$5,879,605
Small Business	\$7,963	\$9,295	\$10,137	25	\$253,425
510(k) Premarket Notification Submission	\$20,475	\$23,902	\$26,067	1,903	\$49,605,501
Small Business	\$5,119	\$5,976	\$6,517	1,951	\$12,714,667
30-Day Notice	\$7,280	\$8,499	\$9,268	820	\$7,599,760
Small Business	\$3,640	\$4,249	\$4,634	61	\$282,674
513(g) Request for Classification Information	\$6,143	\$7,171	\$7,820	80	\$625,600
Small Business	\$3,072	\$3,585	\$3,910	62	\$242,420
Annual Fee for Periodic Reporting	\$15,925	\$18,591	\$20,275	659	\$13,361,225
Small Business	\$3,981	\$4,648	\$5,069	47	\$238,243
		Total			\$132,402,173

Table 4B.--Fees Needed to Achieve New FY 2026 Revenue Target Plus/Minus Adjustments

The standard fee (adjusted base amount) for a premarket application, including a BLA, and for a premarket report and a BLA efficacy supplement, is \$579,272 for FY 2026.

The fees set by reference to the standard fee for a premarket application are:

- For a panel-track supplement, 80 percent of the standard fee
- For a de novo classification request, 30 percent of the standard fee
- For a 180-day supplement, 15 percent of the standard fee
- For a real-time supplement, 7 percent of the standard fee
- For an annual fee for periodic reporting concerning a class III device, 3.5 percent of the standard fee
- For a 510(k) premarket notification, 4.5 percent of the standard fee
- For a 30-day notice, 1.6 percent of the standard fee
- For a 513(g) request for classification information, 1.35 percent of the standard fee

For all submissions other than a 30-day notice and a 513(g) request for classification information, the small business fee is 25 percent of the standard (full) fee for the submission (see

Application Type	FY 2026 Statutory Fees (Base Fees)	FY 2026 Inflation Adjusted Statutory Base Fees	Adjusted FY 2026 Fees to Meet Inflation Adjusted Total Revenue Amount (<i>Uniform Proportionate Increase + Further Adjustment to Establishment Registrations</i>)	Adjusted FY 2026 Fees to Meet Inflation Adjusted Total Revenue +/- Adjustments	FY 2024 Fee-Paying Submissions	FY 2026 Revenue from Adjusted Fees
Establishment Registrations	\$7,575	\$8,843	\$9,760	\$11,423	30,270	\$295,435,200

738(d)(2)(C) and (e)(2)(C)). For a 30-day notice and a 513(g) request for classification

information, the small business fee is 50 percent of the standard (full) fee for the submission (see 738(d)(2)(C)).

The annual fee for establishment registration, after adjustments, is set at \$11,423 for FY 2026. For FY 2026, FDA may, but is not required to, grant a waiver of the fee for annual

establishment registration (excluding the initial registration) to applicants that qualify as a small business if FDA finds that the establishment is a small business and paying the fee for such a year represents a financial hardship to the establishment as determined by FDA. For more information on reduced fees and waivers for small businesses, please see Section IX. Small Business Fee Reductions and Fee Waivers.

Table 5 summarizes the FY 2026 rates for all medical device fees.

Table 5.--Medical Device Fees for FY 2026

Application Fee Type	Standard Fee (as a percent of the standard fee for a premarket application)	FY 2026 Standard Fee	FY 2026 Small Business Fee
Premarket application (a PMA submitted under section 515(c)(1) of the FD&C Act (21 U.S.C. 360e(c)(1)), a PDP submitted under section 515(f) of the FD&C Act, or a BLA submitted under section 351 of the Public Health Service Act (the PHS Act) (42 U.S.C. 262))	Base fee specified in statute	\$579,272	\$144,818
Premarket report (submitted under section 515(c)(2) of the FD&C Act)	100%	\$579,272	\$144,818
Efficacy supplement (to an approved BLA under section 351 of the PHS Act)	100%	\$579,272	\$144,818
Panel-track supplement	80%	\$463,418	\$115,855
De novo classification request	30%	\$173,782	\$43,446
180-day supplement	15%	\$86,891	\$21,723
Real-time supplement	7%	\$40,549	\$10,137
510(k) premarket notification submission	4.5%	\$26,067	\$6,517
30-day notice	1.60%	\$9,268	\$4,634
513(g) request for classification information	1.35%	\$7,820	\$3,910
Annual Fee Type			
Annual fee for periodic reporting on a class III device	3.50%	\$20,275	\$5,069
Annual establishment registration fee (to be paid by the establishment engaged in the manufacture, preparation, propagation, compounding, or processing of a device, as defined by 21 U.S.C. 379i(14))	Base fee specified in statute	\$11,423	\$11,423

V. How To Qualify as a Small Business for Purposes of Medical Device Fees

If your business, including your affiliates, has gross receipts or sales of no more than \$100 million for the most recent tax year, you may qualify for reduced small business fees. If

your business, including your affiliates, has gross sales or receipts of no more than \$30 million, you may also qualify for a waiver of the fee for your first premarket application (i.e., PMA, PDP, or BLA) or premarket report. If you want to pay the small business fee rate for a submission or you want to receive a waiver of the fee for your first premarket application or premarket report, you must submit the materials showing you qualify as a small business at least 60 days before you send your submission to FDA. For more information on fee waivers or reductions, please see Section IX. Small Business Fee Reductions and Fee Waivers.

For FY 2026, FDA may, but is not required to, grant a waiver of the annual establishment registration fee (excluding the initial registration) to applicants that qualify as a small business if FDA finds that the establishment is a small business and paying the fee for such a year represents a financial hardship to the establishment as determined by FDA. For the purpose of the annual registration fee waiver, a small business is defined as one with \$1,000,000 or less in gross receipts or sales in the most recent Federal (U.S.) income tax return (including the returns of its affiliates). For more information on obtaining such a waiver, see FDA's draft Select Updates for the Medical Device User Fee Small Business Qualification and Certification Guidance, which, when final, will describe FDA's current thinking on the topic.

If your business qualified as a small business for FY 2025, your status as a small business will expire at the close of business on September 30, 2025. You must re-qualify for FY 2026 in order to pay small business fees during FY 2026.

A. Domestic (U.S.) Businesses

If you are a domestic (U.S.) business and wish to qualify as a small business for FY 2026, submit the following to FDA:

1. A completed MDUFA Small Business Request for a Business Headquartered in the United States. The most current FDA Form may be found in the FDA Forms database: <https://www.fda.gov/about-fda/reports-manuals-forms/forms>.

2. A signed copy of your Federal (U.S.) Income Tax Return for the most recent tax year.

The most recent tax year will be 2025, except:

- If you submit your MDUFA Small Business Request for FY 2026 before April 15, 2026, and you have not yet filed your return for 2025, you may use tax year 2024.
- If you submit your MDUFA Small Business Request for FY 2026 on or after April 15, 2026, and have not yet filed your 2025 return because you obtained an extension, you may submit your most recent return filed prior to the extension.

3. For each of your affiliates, either:

- If the affiliate is a domestic (U.S.) business, a signed copy of the affiliate's Federal (U.S.) Income Tax Return for the most recent tax year, or
- If the affiliate is a foreign business and cannot submit a Federal (U.S.) Income Tax Return, a National Taxing Authority Certification completed by, and bearing the official seal of, the National Taxing Authority, if extant, of the country in which the firm is headquartered. The National Taxing Authority is the foreign equivalent of the U.S. Internal Revenue Service. This certification must show the amount of gross receipts or sales for the most recent tax year, in both U.S. dollars and the local currency of the country, the exchange rate used in converting the local currency to U.S. dollars, and the dates of the gross receipts or sales collected. The business must also submit a statement signed by the head of the business's firm or by its chief financial officer that the business has submitted certifications for all of its affiliates, identifying the name of each affiliate, or that the business has no affiliates.
- If your affiliate is headquartered in a country without a National Taxing Authority, please contact the Division of Industry and Consumer Education at 800-638-2041 or 301-796-7100 or email at DICE@fda.hhs.gov.

4. Once you have completed and signed the most current FDA Form for a MDUFA Small Business Request, submit your form and your supporting documentation (copies of the Federal

(U.S.) income tax returns), using the instructions which are available at the following website:

<https://www.fda.gov/MedicalDevices/DeviceRegulationandGuidance/HowtoMarketYourDevice/PremarketSubmissions/ucm577696.htm>.

If you need assistance, please contact the Division of Industry and Consumer Education at 800-638-2041 or 301-796-7100 or email at DICE@fda.hhs.gov.

B. Foreign Businesses

If you are a foreign business, and wish to qualify as a small business for FY 2026, submit the following:

1. A completed MDUFA Foreign Small Business Request for a Business Headquartered Outside the United States. The most current FDA Form is provided in the FDA Forms database: <https://www.fda.gov/about-fda/reports-manuals-forms/forms>.

2. A National Taxing Authority Certification, completed by, and bearing the official seal of, the National Taxing Authority, if extant, of the country in which the firm is headquartered. This certification must show the amount of gross receipts or sales for the most recent tax year, in both U.S. dollars and the local currency of the country, the exchange rate used in converting the local currency to U.S. dollars, and the dates of the gross receipts or sales collected.

If your firm is headquartered in a country without a National Taxing Authority, please contact the Division of Industry and Consumer Education at 800-638-2041 or 301-796-7100 or email at DICE@fda.hhs.gov.

3. For each of your affiliates, either:

- If the affiliate is a domestic (U.S.) business, a signed copy of the affiliate's Federal (U.S.) Income Tax Return for the most recent tax year (2024 or later), or
- If the affiliate is a foreign business and cannot submit a Federal (U.S.) Income Tax Return, a National Taxing Authority Certification completed by, and bearing the official seal of, the National Taxing Authority, if extant, of the country in which the firm is headquartered. The National Taxing Authority is the foreign equivalent of the

U.S. Internal Revenue Service. This certification must show the amount of gross receipts or sales for the most recent tax year, in both U.S. dollars and the local currency of the country, the exchange rate used in converting the local currency to U.S. dollars, and the dates for the gross receipts or sales collected. The business must also submit a statement signed by the head of the business's firm or by its chief financial officer that the applicant has submitted certifications for all of its affiliates, identifying the name of each affiliate, or that the business has no affiliates.

- If your affiliate is headquartered in a country without a National Taxing Authority, please contact the Division of Industry and Consumer Education at 800-638-2041 or 301-796-7100 or email at *DICE@fda.hhs.gov*.

4. Once you have completed and signed the most current MDUFA Small Business request, submit your form and your supporting documentation, including the following, using the instructions which are available at the following website:

<https://www.fda.gov/MedicalDevices/DeviceRegulationandGuidance/HowtoMarketYourDevice/PremarketSubmissions/ucm577696.htm>.

- A copy of the most recent Federal (U.S.) income tax return for each of your affiliates headquartered in the U.S. and
- A National Taxing Authority Certification for each of your foreign affiliates.

If you need assistance, please contact the Division of Industry and Consumer Education at 800-638-2041 or 301-796-7100 or email at *DICE@fda.hhs.gov*.

VI. Procedures for Paying Application Fees

If your application or submission is subject to a fee and your payment is received by FDA between October 1, 2025, and September 30, 2026, you must pay the fee in effect for FY 2026. To avoid delay in the review of your application, you should pay the application fee at the time you submit your application to FDA. The later of the date that the application is received in the reviewing center's document room or the date the U.S. Treasury recognizes the payment

determines whether the fee rates for FY 2025 or FY 2026 apply. FDA must receive the correct fee at the time that an application is submitted, or the application will not be accepted for filing or review.

FDA requests that you follow the steps below before submitting a medical device application subject to a fee to ensure that FDA links the fee with the correct application.

*A. Secure a Payment Identification Number (PIN) and Medical Device User Fee Cover Sheet
From FDA Before Submitting Either the Application or the Payment*

Log into the User Fee System at:

https://userfees.fda.gov/OA_HTML/mdufmaCAcdLogin.jsp. Complete the Medical Device User Fee cover sheet. Be sure you choose the correct application submission date range. (Two choices will be offered until October 1, 2025. One choice is for applications and fees that will be received on or before September 30, 2025, which are subject to FY 2025 fee rates. A second choice is for applications and fees received on or after October 1, 2025, which are subject to FY 2026 fee rates.) After completing data entry, print a copy of the Medical Device User Fee cover sheet and note the unique PIN located in the upper right-hand corner of the printed cover sheet.

B. Electronically Transmit a Copy of the Printed Cover Sheet With the PIN

When you are satisfied that the data on the cover sheet is accurate, electronically transmit that data to FDA according to instructions on the screen. Applicants are required to set up a user account and password to assure data security in the creation and electronic submission of cover sheets.

C. Submit Payment for the Completed Medical Device User Fee Cover Sheet

1. The preferred payment method is online using electronic check (Automated Clearing House (ACH) also known as eCheck) or credit card (Discover, VISA, MasterCard, American

Express)).¹ FDA has partnered with the U.S. Department of the Treasury to utilize Pay.gov, a web-based payment system, for online electronic payment. You may make a payment via electronic check or credit card after submitting your cover sheet. Secure electronic payments can be submitted using the User Fees Payment Portal at <https://userfees.fda.gov/pay>. (Note: Only full payments are accepted. No partial payments can be made online.) Once you search for your invoice, select “Pay Now” to be redirected to Pay.gov. Electronic payment options are based on the balance due. Payment by credit card is available for balances that are less than \$25,000. If the balance exceeds this amount, only the ACH option is available. Payments must be made using U.S bank accounts as well as U.S. credit cards.

2. If paying with a wire transfer:

- Please include your application’s unique PIN (from the upper right-hand corner of your completed Medical Device User Fee cover sheet) in your wire transfer. Without the PIN, your payment may not be applied to your cover sheet and review of your application may be delayed.
- The originating financial institution may charge a wire transfer fee. If the financial institution charges a wire transfer fee it is required that you add that amount to the payment to ensure that the invoice is paid in full.

Use the following account information when sending a wire transfer: U.S. Department of the Treasury, TREAS NYC, 33 Liberty St., New York, NY 10045, Acct. No. 75060099, Routing No. 021030004, SWIFT: FRNYUS33.

FDA records the official application receipt date as the later of the following: (1) the date the application was received by the FDA Document Control Center for the reviewing Center or (2) the date the U.S. Treasury recognizes the payment.

¹ See “Change in Federal Payment and Collection Options” announcement published in the *Federal Register* on June 27, 2025 (90 FR 27639).

D. Submit Your Application to FDA With a Copy of the Completed Medical Device User Fee

Cover Sheet

Please submit your application and a copy of the completed Medical Device User Fee cover sheet to the address located at <https://www.fda.gov/cdrhsubmissionaddress>.

VII. Procedures for Paying the Annual Fee for Periodic Reporting

You will be invoiced at the end of the quarter in which your PMA Periodic Report is due. Invoices will be sent based on the details included on your PMA file. You are responsible for ensuring FDA has your current billing information, and you may update your contact information for the PMA by submitting an amendment to the pending PMA or a supplement to the approved PMA.

1. The preferred payment method is online using electronic check (ACH also known as eCheck) or credit card (Discover, VISA, MasterCard, American Express). Secure electronic payments can be submitted using the User Fees Payment Portal at <https://userfees.fda.gov/pay> (Note: Only full payments are accepted. No partial payments can be made online.) Once you search for your invoice, select “Pay Now” to be redirected to *Pay.gov*. Note that electronic payment options are based on the balance due. Payment by credit card is available for balances that are less than \$25,000. If the balance exceeds this amount, only the ACH option is available. Payments must be made using U.S. bank accounts as well as U.S. credit cards.

2. When paying by a wire transfer, it is required that the invoice number is included; without the invoice number the payment may not be applied. If the payment amount is not applied, the invoice amount would be referred to collections. The originating financial institution may charge a wire transfer fee. If the financial institution charges a wire transfer fee, it is required that you add that amount to the payment to ensure that the invoice is paid in full.

Use the following account information when sending a wire transfer: U.S. Department of the Treasury, TREAS NYC, 33 Liberty St., New York, NY 10045, Acct. No. 75060099, Routing No. 021030004, SWIFT: FRNYUS33.

VIII. Procedures for Paying Annual Establishment Registration Fees

To pay the annual establishment registration fee, firms must access the Device Facility User Fee (DFUF) website at https://userfees.fda.gov/OA_HTML/furls.jsp. (FDA has verified the website address, but FDA is not responsible for any subsequent changes to the website address after this document publishes in the *Federal Register*.) Create a DFUF order and you will be issued a PIN when you place your order. After payment has been processed, you will be issued a payment confirmation number (PCN). You will not be able to register your establishment if you do not have a PIN and a PCN. An establishment required to pay an annual establishment registration fee is not legally registered in FY 2026 until it has completed the steps below to register and pay any applicable fee (see 738(f)(2)).

Companies that do not manufacture any product other than a licensed biologic are required to register in the Blood Establishment Registration (BER) system. FDA's Center for Biologics Evaluation and Research (CBER) will send establishment registration fee invoices annually to these companies.

A. Submit a DFUF Order With a PIN From FDA Before Registering or Submitting Payment

To submit a DFUF Order, you must create or have previously created a user account and password for the user fee website listed previously in this section. After creating a username and password, log into the Establishment Registration User Fee FY 2026 store. Complete the DFUF order by entering the number of establishments you are registering that require payment. When you are satisfied that the information in the order is accurate, electronically transmit that data to FDA according to instructions on the screen. Print a copy of the final DFUF order and note the unique PIN located in the upper right-hand corner of the printed order.

If you have an approved small business waiver, please reach out to the User Fee Support Staff at UFSS@fda.hhs.gov for further instructions.

B. Pay for Your DFUF Order

Unless paying by U.S. credit card, all payments must be in U.S. currency and drawn on a U.S. bank.

1. *If paying by credit card or electronic check (ACH or eCheck):* The DFUF order will include payment information, including details on how you can pay online using a credit card or electronic check. Follow the instructions provided to make an electronic payment.

2. *If paying with a wire transfer:* Wire transfers may also be used to pay annual establishment registration fees. To send a wire transfer, please read and comply with the following information:

Include your order's unique PIN (in the upper right-hand corner of your completed DFUF order) in your wire transfer. Without the PIN, your payment may not be applied to your facility and your registration may be delayed.

The originating financial institution may charge a wire transfer fee. If the financial institution charges a wire transfer fee, it is required that you add that amount to the payment to ensure that the invoice is paid in full. Use the following account information when sending a wire transfer: U.S. Dept. of the Treasury, TREAS NYC, 33 Liberty St., New York, NY 10045, Acct. No. 75060099, Routing No. 021030004, SWIFT: FRNYUS33. If needed, FDA's tax identification number is 53-0196965.

C. Complete the Information Online To Update Your Establishment's Annual Registration for FY 2026, or To Register a New Establishment for FY 2026

Go to the Center for Devices and Radiological Health's website at <https://www.fda.gov/medical-devices/how-study-and-market-your-device/device-registration-and-listing> and click the "Access Electronic Registration" link on the left side of the page. This opens a new page with important information about the FDA Unified Registration and Listing System (FURLS). After reading this information, click on the "Access Electronic Registration" link in the middle of the page. This link takes you to an FDA Industry Systems page with tutorials that demonstrate how to create a new FURLS user account if your establishment did not

create an account in FY 2025. Manufacturers of licensed biologics should register in the electronic Blood Establishment Registration (eBER) system at <https://www.fda.gov/vaccines-blood-biologics/guidance-compliance-regulatory-information-biologics/biologics-establishment-registration>.

Enter your existing account ID and password to log into FURLS. From the FURLS/FDA Industry Systems menu, click on the Device Registration and Listing Module (DRLM) of FURLS button. New establishments will need to register, and existing establishments will update their annual registration using choices on the DRLM menu. When you choose to register or update your annual registration, the system will prompt you through the entry of information about your establishment and your devices. If you have any problems with this process, email: reglist@cdhrh.fda.gov or call 301-796-7400 for assistance. (Note: This email address and this telephone number are for assistance with establishment registration only; they are not to be used for questions related to other aspects of medical device user fees.) Problems with the eBER system should be directed to <https://www.accessdata.fda.gov/scripts/email/cber/bldregcontact.cfm> or call 240-402-8360.

D. Enter Your DFUF Order PIN and PCN

After completing your annual or initial registration and device listing, you will be prompted to enter your DFUF order PIN and PCN, when applicable. This process does not apply to establishments engaged only in the manufacture, preparation, propagation, compounding, or processing of licensed biologic devices. CBER will send invoices for payment of the establishment registration fee to such establishments.

IX. Small Business Fee Reductions and Fee Waivers

To qualify for reduced fees for small businesses or a small business fee waiver, please see the requirements for qualification provided in Section V. How To Qualify as a Small Business for Purposes of Medical Device Fees. The applicant should submit a Small Business Request and the supporting materials showing you qualify as a small business at least 60 days before you

send your submission to FDA. FDA will review your information and determine whether you qualify as a small business eligible for the reduced fee and/or fee waiver. If you make a submission before FDA finds that you qualify as a small business, you must pay the standard (full) fee for that submission.

If you need assistance, please contact the Division of Industry and Consumer Education at 800-638-2041 or 301-796-7100 or email at *DICE@fda.hhs.gov*.

A. Premarket Approval Fee Reduction or Waiver

A small business applicant may request to pay a reduced rate for premarket approval fees. An applicant may also request a fee waiver for their first premarket application or premarket report (738(d)).

B. Premarket Notification Submission Fee Reduction

A small business applicant may request to pay a reduced rate for a premarket notification submission.

C. Annual Establishment Registration Fee Waiver

For FY 2026, FDA may, but is not required to, grant a waiver of the annual establishment registration fee (excluding the initial registration) to applicants that qualify as a small business if FDA finds that the establishment is a small business and paying the fee for such a year represents a financial hardship to the establishment as determined by FDA.

X. Refunds

To qualify for consideration for a refund, a person shall submit to FDA a written request for a refund not later than 180 days after such fee is due. For more information on qualifying and submitting a refund, see section 738(a)(2)(D) of the FD&C Act (21 U.S.C. 379j(a)(2)(D)).

Dated: July 25, 2025.

Grace R. Graham,

Deputy Commissioner for Policy, Legislation, and International Affairs.