

**Application for Group or Pooled Trust Ruling**  
(Under section 401(a) and 501(a) of the Internal Revenue Code)

OMB No.

Review the **Procedural Requirements Checklist** before submitting this application.

For Internal Use Only

**1a** Name of the trust sponsor

**1b** Address of trust sponsor (if a P.O. Box, **see instructions**) **1c** City **1d** State **1e** Zip Code

   

**1f** Country

**1g** Trust sponsor's employer identification number (EIN) **1h** Telephone number **1i** Fax number

  

**2a** Person to contact if more information is needed. (**See instructions**)

(If a Power of Attorney is attached, check box and do not complete this line.)

Contact person's name

**2b** Contact person's address **2c** City **2d** State **2e** Zip Code

   

**2f** Telephone number **2g** Fax number

 

If more space is needed for any item, attach additional sheets the same size as this form. Identify each additional sheet with the trust sponsor's name and EIN and identify each item.

**3a** Name of trust (if trust name exceeds 70 characters, including spaces **see instructions**):

**3b** Enter date trust was executed

Under penalties of perjury, I declare that I have examined this application, including accompanying statements and schedules, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE ►

\_\_\_\_\_

Date ►

Type or print name

Type or print title



- |   | Yes                      | No                       |  |
|---|--------------------------|--------------------------|--|
| 4 | <input type="checkbox"/> | <input type="checkbox"/> | Is the group trust adopted as part of each adopting employer's plan or each adopting individual retirement account?  |
| 5 | <input type="checkbox"/> | <input type="checkbox"/> | Is the group trust instrument participation limited to pension, profit sharing, and stock bonus trusts or custodial accounts qualifying under section 401(a) that are exempt under section 501(a); individual retirement accounts that are exempt under section 408(e); and eligible governmental plan trusts or custodial accounts under section 457(b) that are exempt under section 457(g) (adopting entities)? |
| 6 | <input type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument prohibit any part of the corpus or income from being used for purposes other than for the exclusive benefit of the participants?   |
| 7 | <input type="checkbox"/> | <input type="checkbox"/> | Does the group trust prohibit the assignment by the employer of any interest in the trust?   |
| 8 | <input type="checkbox"/> | <input type="checkbox"/> | Was the group trust created in the United States and is the group trust maintained at all times as a domestic trust?   |

**If the five criteria above are satisfied, a trust that is part of a qualified retirement plan, an individual retirement account (including a Roth individual retirement account described in section 408A and a deemed individual retirement account described in section 408(q)) that is exempt from taxation under section 408(e), or an eligible governmental plan under section 457(b) may pool its assets in a group trust without adversely affecting the tax status of any of the separate trusts or the group trust. For this purpose, a trust includes a custodial account that is treated as a trust under sections 401(f), 408(h), or 457(g)(3).**



### Procedural Requirements Checklist

Use this list to ensure that your submitted package is complete. Failure to supply the appropriate information may result in a delay in the processing of the application.

1.  Is Form 8717, User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request, attached to your submission?
2.  Is the appropriate user fee for your submission attached to Form 8717?
3.  If appropriate, is Form 2848, Power of Attorney and Declaration of Representative, Form 8821, Tax Information Authorization, or a privately designated authorization attached? (For more information, see the *Disclosure Request by Taxpayer* in the instructions and Rev. Proc. 2009-4.)
4.  Is a copy of your plan's latest determination letter, if any, attached?
5.  Have you included a copy of the plan, trust, and all amendments since your last determination letter?
6.  Is the Employer Identification Number (EIN) of the trust entered on line 1g?
7.  Does line 3b provide the plan's original effective date?
8.  Is the application signed and dated? (Stamped signatures are not acceptable; see Rev. Proc. 2009-4.)



## What's New

This is a new form. Prior to this form, a letter was submitted in lieu of a form. Review these documents before completing the application.

**Public Inspection.** The group trust is open to public inspection.

**Disclosure Request by Taxpayer.** The Tax Reform Act of 1976 permits a taxpayer to request the IRS to disclose and discuss the taxpayer's return and/or return information with any person(s) the taxpayer designates in a written request. Use Form 2848, Power of Attorney and Declaration of Representative, if the representative is qualified to sign, or Form 8821, Tax Information Authorization, for this purpose. See Pub. 947, Practice Before the IRS and Power of Attorney, for more information.

## General Instructions

### Purpose of Form

Group/pooled trust sponsors file this form to request a determination letter from the IRS for a determination that the trust is a group trust arrangement as described in Rev. Rul. 81-100, 1981-1 C.B. 326 as modified and clarified by Rev. Rul. 2004-67, 2004-28 I.R.B.

### Type of Trust

A group/pooled trust is a trust that meets the qualification requirements of Rev. Rul. 81-100 as modified and clarified by Rev. Rul. 2004-67.

### Who May File

This form should be filed by the sponsor of a group/pooled trust.

### Where To File

File Form 5316 at the address indicated below:

Internal Revenue Service  
P.O. Box 12192  
Covington, KY 41012-0192

Requests shipped by express mail or a delivery service should be sent to:

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

**Private Delivery Services.** In addition to the United States mail, you can use certain private delivery services designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. The list of designated private delivery services includes only the following:

- DHL Express (DHL): DHL Same Day Service, DHL Next Day 10:30 am, DHL Next Day 12:00 pm, DHL Next Day 3:00 pm, and DHL 2nd Day Service.
- Federal Express (FedEx): FedEx Priority Overnight, FedEx Standard Overnight, FedEx 2Day, FedEx International Priority, and FedEx International First.

- United Parcel Service (UPS): UPS Next Day Air, UPS Next Day Air Saver, UPS 2nd Day Air, UPS 2nd Day Air A.M., UPS Worldwide Express Plus, and UPS Worldwide Express.

The private delivery service can tell you how to get written proof of the mailing date.

## How To Complete the Application

Applications are screened for completeness. The application must be signed by the employer or plan administrator.



Stamped signatures are not acceptable; see Rev. Proc. 2009-4, which is on page 118 of Internal Revenue Bulletin 2009-1 at [www.irs.gov/pub/irs-irbs/irb09-01.pdf](http://www.irs.gov/pub/irs-irbs/irb09-01.pdf).

Incomplete applications may be returned to the applicant. For this reason, it is important that an appropriate response be entered for each line item (unless instructed otherwise). In completing the application, pay careful attention to the following:

- N/A (not applicable) is accepted as a response only if an N/A block is provided.
- If a number is requested, a number must be entered.
- If an item provides a choice of boxes to check, check only one box unless instructed otherwise.
- If an item provides a box to check, written responses are not acceptable.
- The IRS may, at its discretion, require a plan restatement or additional information any time it is deemed necessary.
- The application has formatted fields that will limit the number of characters entered per field.
- All data input will need to be entered in Courier 10 point font.
- Alpha characters should be entered in all capital letters.
- Enter spaces between any words. Spaces do count as characters.
- All date fields are entered as an 8-digit field (MMDDYYYY).

Rev. Proc. 2009-6 publishes the guidance under which the determination letter program is administered. It is updated annually and can be found in the Internal Revenue Bulletin (I.R.B.). *Example:* Rev. Proc. 2009-6, which is on page 189 of Internal Revenue Bulletin 2009-1 at [www.irs.gov/pub/irs-irbs/irb09-01.pdf](http://www.irs.gov/pub/irs-irbs/irb09-01.pdf), superseded Rev. Proc. 2008-6.

## What To File

1. A check for the appropriate user fee and Form 8717, User Fee for Employee Plan Determination, Opinion, and Advisory Letter Request. Please submit a separate check for each application. Make checks payable to the "United States Treasury."
2. A completed Form 5316.
3. A copy of the trust's latest determination letter.
4. The trust instrument and related documents.

### Specific Instructions

**Line 1a, 1b.** Enter the name and address of the trust sponsor/employer.

**Address** should include the suite, room, or other unit number after the street address. If the Post Office does not deliver mail to the street address and the plan has a P.O. Box, show the box number instead of the street address. The address should be the address of the sponsor/employer.

**Line 1g.** Enter the 9-digit trust employer identification number (EIN) assigned to the trust sponsor.

The trust sponsor/employer must have an EIN. To apply for an EIN:

- Mail or fax Form SS-4, Application for Employer Identification Number, obtained by calling 1-800-TAX-FORM (1-800-829-3676) or at the IRS website at [www.irs.gov](http://www.irs.gov).
- Call 1-800-829-4933 to receive your EIN by telephone.
- Select the Online EIN Application link at [www.irs.gov](http://www.irs.gov). The EIN is issued immediately once the application information is validated.

**Note.** This EIN **must** be used in all subsequent filings of the trust determination letter requests.

**Line 2a.** Complete this line, or check the box and attach a power of attorney or other written designation. The contact person will receive copies of all correspondence as authorized. See instructions for Form 2848 or Form 8821.

**Line 3a.** Due to space restrictions this field is limited to 70 characters, including spaces. Please complete this item with how the trust name should read on the trust determination letter to the extent permitted. Due to this restriction, please keep in mind that "Employees" and "Trust" are not needed and will be left off if space does not permit.

**Line 3b.** Enter the date the trust was executed.

### How To Get Forms, Publications, and Assistance

**Internet.** You can access the IRS website 24 hours a day, 7 days a week at [www.irs.gov](http://www.irs.gov) to:

- Download forms, instructions, and publications;
- Order IRS products on-line;
- Research your tax questions on-line;
- Search publications on-line by topic or keyword; and
- Sign up to receive local and national tax news by email.

**DVD of tax products.** You can order Publication 1796, IRS Tax Products DVD, and obtain:

- Current-year forms, instructions, and publications.
- Prior-year forms, instructions, and publications.
- Tax Map: an electronic research tool and finding aid.
- Tax Law frequently ask questions.

- Tax Topics from the IRS telephone response system.
  - Internal Revenue Code — Title 26.
  - Fill-in, print, and save features for most tax forms.
  - Internal Revenue Bulletins.
  - Toll-free and email technical support.
  - The DVD is released twice during the year.
    - The first release will ship the beginning of January 2010.
    - The final release will ship the beginning of March 2010.
- Purchase the DVD from the National Technical Information Service (NTIS) at [www.irs.gov/cdorders](http://www.irs.gov/cdorders) for \$30 (no handling fee), or call 1-877-233-6767 toll-free to purchase the DVD for \$30 (plus a \$6 handling fee).

**By phone and in person.** You can order forms and publications 24 hours a day, 7 days a week, by calling 1-800-TAX-FORM (1-800-829-3676). You can also get most forms and publications at your local IRS office.

For questions regarding this form, call the Employee Plans Customer Service, toll-free, at 1-877-829-5500.

**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 to have your group trust approved by the IRS, you are required to give us the information. We need it to determine whether you meet the legal requirements for the group trust approval.

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 6103.

The time needed to complete and file this form will vary depending on individual circumstances. The estimated average time is:

<b>Recordkeeping</b> . . . . .	XX hr., X min.
<b>Learning about the law or the form.</b> . . . . .	X hr., XX min.
<b>Preparing, copying, assembling, and sending the form to the IRS</b> . . . . .	X hr., X min.

If you have comments concerning the accuracy of these time estimates or suggestions for making this form simpler, we would be happy to hear from you. You can write to the Internal Revenue Service, Tax Products Coordinating Committee, SE:W:CAR:MP:T:T:SP, 1111 Constitution Ave. NW, IR-6526, Washington, DC 20224.

**Do not** send any of these forms or schedules to this address. Instead, see *Where To File* on page 4.