

Application for Group or Pooled Trust Ruling
(Under section 401(a) and 501(a) of the Internal Revenue Code)
▶ Go to www.irs.gov/Form5316 for the latest information.

Review instructions and the **Procedural Requirements Checklist** before completing this application. **Submit all required attachments.**

For Internal Use Only

1a Name of the trust sponsor

b Address of trust sponsor (if a P.O. Box, **see instructions**)

c City

d State

e Zip Code

f Country

g Trust sponsor's employer identification number (EIN)

h Telephone number

i Fax number

j Name of trust (If trust name exceeds 70 characters, including spaces, **see instructions**)

k Enter date trust agreement was executed

l Group trust EIN

2 Person to contact if more information is needed. Contact person's name

For this group or pooled trust ruling, prepare an attachment providing a detailed explanation of your request. Be sure to include the trust sponsor's name and EIN on each additional sheet. See instructions.

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 | |
|-----------|--------------------------|--------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | <input type="checkbox"/> | <input type="checkbox"/> | Is the group trust adopted as part of each adopting group trust retiree benefit plan? (See instructions.) |
| 4 | <input type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly limit participation 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); eligible governmental plan trusts or custodial accounts under section 457(b) that are exempt under section 457(g); custodial accounts under section 403(b)(7); retirement income accounts under section 403(b)(9); section 401(a)(24) governmental plans; and section 414(e)(3)(A) church plan assets as defined by section 336(e) of the PATH Act effective December 18, 2015? |
| 5 | <input type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly prohibit any part of its corpus or income that equitably belongs to any adopting group trust retiree benefit plan from being used for, or diverted to, any purpose other than for the exclusive benefit of the participants and the beneficiaries of the group trust retiree benefit plan? |
| 6 | <input type="checkbox"/> | <input type="checkbox"/> | Is each group trust retiree benefit plan entity which adopts the group trust itself a trust, a custodial account, or a similar entity that is tax-exempt under section 408(e) or section 501(a) (or is treated as tax-exempt under section 501(a))? |
| 7 | <input type="checkbox"/> | <input type="checkbox"/> | Does each group trust retiree benefit plan which adopts the group trust expressly provide in its governing document that it is impossible for any part of the corpus or income of the group trust retiree benefit plan to be used for, or diverted to, purposes other than for the exclusive benefit of the plan participants and their beneficiaries? |
| 8 | <input type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly limit the assets that may be held by the group trust to assets that are contributed by, or transferred from, a group trust retiree benefit plan to the group trust (and the earnings on such assets), and does the group trust instrument expressly provide for separate accounts (and appropriate records) to reflect the interest which each adopting group trust retiree benefit plan has in the group trust? |
| 9 | <input type="checkbox"/> | <input type="checkbox"/> | Does the group trust instrument expressly prohibit an assignment by an adopting group trust retiree benefit plan of any part of its equity or interest in the group trust? |
| 10 | <input type="checkbox"/> | <input type="checkbox"/> | Was the group trust created or organized in the United States and is the group trust maintained at all times as a domestic trust in the United States? |

Procedural Requirements Checklist

Use this list to ensure that your application package is complete. The application will be reviewed to determine if it is complete. If your application is incomplete, it will be closed, in which case it won't be returned and any user fee won't be refunded. See Rev. Proc. 2021-4 (updated annually).

1. Is Form 8717, User Fee for Employee Plan Determination Letter Request, attached to your submission? Is the appropriate user fee for your submission or a copy of the payment confirmation from *www.pay.gov* as described in section 10.07 of Rev. Proc. 2021-4 (updated annually) attached to Form 8717?

2. 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. 2021-4 updated annually.) If the authorized representative would like to receive notices and communications, check the box on Form 2848, line 2, for each individual.

3. Have you included a copy of the group trust instrument and all amendments since your last determination letter?

Future Developments

For the latest information about developments related to Form 5316, such as legislation enacted after the form was published, go to www.irs.gov/Form5316.

Reminders

Review the Procedural Requirements Checklist and these instructions 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

Section references are to the Internal Revenue Code unless otherwise noted.

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 clarified and modified by Rev. Rul. 2004-67, 2004-2 C.B. 28, and as modified by Rev. Rul. 2011-1, 2011-2 I.R.B. 251, available at www.irs.gov/irb/2011-02_IRB/ar08.html. See also Rev. Rul. 2014-24.

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 and as modified by Rev. Rul. 2011-1.

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
Attn: EP Determination Letters Stop 31
P.O. Box 12192
Covington, KY 41012-0192

Requests shipped by a private delivery service should be sent to:

Internal Revenue Service
Attn: EP Determination Letters Stop 31
201 West Rivercenter Blvd.
Covington, KY 41011

Private delivery services (PDS). Filers can use certain PDS designated by the IRS to meet the "timely mailing as timely filing/paying" rule for tax returns and payments. Go to www.irs.gov/PDS for the current list of designated services.

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

How To Complete an 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. 2021-4, 2021-1 I.R.B. 157, available at www.irs.gov/irb/2021-01_IRB.

The application will be reviewed to determine if it is complete. If your application is incomplete, it will be closed, in which case it won't be returned and any user fee won't be refunded. 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:

- 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).

The IRS annually updates the revenue procedure which sets forth the procedures for issuing determination letters to qualified plans, including determination letters for group trusts. The annual revenue procedure may be found in the Internal Revenue Bulletin. For example, the revenue procedure for 2021 is Rev. Proc. 2021-4.

What To File

1. A Form 8717, User Fee for Employee Plan Determination Letter Request, and a check for the appropriate user fee (unless payment was made through www.pay.gov). Make checks payable to "United States Treasury."

Note. If the user fee is paid using www.pay.gov, a copy of the payment confirmation must be submitted along with the paper Form 8717.

2. Form 2848 or 8821.
3. A completed Form 5316.
4. A copy of the trust's latest determination letter.
5. The trust instrument and related documents.

Specific Instructions

Line 1a and 1b. Enter the name and address of the trust sponsor.

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 must have an EIN. To apply for an EIN:

- Online—Generally, a plan sponsor can receive an EIN by Internet and use it immediately to file a return. Go to www.irs.gov/EIN.
- By mail or fax—Send in a completed Form SS-4, Application for Employer Identification Number, to apply for an EIN.

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

Line 1j. 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 1k. Enter the date the trust agreement was executed.

Line 1l. Identify the EIN of the group trust. Enter “N/A” if the trust does not have a separate EIN.

Line 2. Complete this line with the contact person, 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 3. A group trust retiree benefit plan is defined as a pension, profit-sharing, and stock bonus trust or custodial account qualifying under section 401(a) that is exempt under section 501(a); an individual retirement account that is exempt under section 408(e); an eligible governmental plan trust or custodial account under section 457(b) that is exempt under section 457(g); a custodial account under section 403(b)(7); a retirement income account under section 403(b)(9); a section 401(a)(24) governmental plan; and a retirement plan that is qualified under the Puerto Rico Code and described in section 1022(i)(1) of the Employee Retirement Income Security Act of 1974.

Line 4. The group trust instrument must expressly limit participation in the group trust to group trust retiree benefit plans. The group trust instrument may also limit participation in the group trust to certain types of group trust retiree benefit plans. For example, the group trust instrument may limit participation in the group trust to pension, profit-sharing, and stock bonus trusts qualifying under section 401(a) that are exempt under section 501(a), and individual retirement accounts exempt under section 408(e). See Rev. Rul. 2011-1 for information on the assets of commingled trust funds. A

group trust retiree benefit plan may invest directly in the group trust or through a separate account maintained by an insurance company. See Rev. Rul. 2014-24. The Path Act section 336(e) permits Church Plans to invest in group trusts after December 18, 2015 with the group trust permitted to hold: (1) the assets of a church plan, and (2) the assets of a church-controlled organization described in IRC section 414(e)(3)(A) if the principal purpose or function is the administration of the plan described in (1). The assets eligible for investment in a group trust also include church assets eligible to be commingled for investment purposes.

Line 5. The group trust instrument must expressly prohibit any part of its corpus or income that equitably belongs to any adopting group trust retiree benefit plan from being used for, or diverted to, any purpose other than for the exclusive benefit of the participants and the beneficiaries of the group trust retiree benefit plan. Plan assets are treated as used for, or diverted to, a purpose other than for the exclusive benefit of the plan participants or beneficiaries if the assets of one group trust retiree benefit plan are used to provide benefits under another group trust retiree benefit plan even if the plan participant or beneficiary receiving the benefits is a participant or beneficiary under both plans. The Path Act effective December 18, 2015 permits assets that are permitted to be commingled with Church Plan assets to be held in a group trust.

Line 6. A group trust retiree benefit plan that is a governmental plan for purposes of section 401(a)(24) is treated as meeting the requirement to be tax exempt if it is not subject to federal income taxation.

Line 7. Each group trust retiree benefit plan which adopts the group trust must expressly provide in its governing document that it is impossible for any part of the corpus or income of the group trust retiree benefit plan to be used for, or diverted to, purposes other than for the exclusive benefit of the plan participants and their beneficiaries. For more information see Rev. Rul. 2011-1.

Line 8. The group trust instrument must expressly limit the assets that may be held by the group trust to assets that are contributed by, or transferred from, a group trust retiree benefit plan to the group trust (and the earnings on the assets), and the group trust instrument must expressly provide for the separate accounts (and appropriate records) to reflect the interest which each adopting group trust retiree benefit plan has in the group trust. This includes separate accounting for contributions to the group trust from the adopting plan, disbursements made from the adopting plan's account in the group trust, and investment experience of the group trust allocable to that account. A transaction or accounting method which has the effect of directly or indirectly transferring value from the account of one adopting plan into the account of another adopting plan violates this separate accounting requirement. However, a transaction that merely exchanges investments at fair market value between the accounts of one adopting plan to another account of that adopting plan does not violate this separate accounting requirement.

How To Get Forms, Publications, and Assistance

Getting tax forms, instructions, and publications. Visit www.irs.gov/Forms to download current and prior-year forms, instructions, and publications.

Ordering tax forms, instructions, and publications. Go to www.irs.gov/OrderForms to order current forms, instructions, and publications.

For questions regarding this form, call the Employee Plans Customer Service, toll-free, at 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:

- Recordkeeping** 6 hr., 42 min.
- Learning about the law or the form** 3 hr., 2 min.
- Preparing, copying, assembling, and sending the form to the IRS** 9 hr., 15 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 send us comments from www.irs.gov/FormComments. Or you can write to:

Internal Revenue Service
Tax Forms and Publications Division
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*.