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**U.S. Department of Labor**

Employee Benefits Security  
Administration  
Room N5511  
200 Constitution Avenue, NW  
Washington, DC 20210  
P-450

# **Form PR and Instructions Registration for Pooled Plan Provider**

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**This package contains the following form and  
related instructions:**

<b>Form PR</b>  Department of Labor Employee Benefits Security Administration	<b>Registration for Pooled Plan Provider</b> This filing is required under section 3(44) of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 413(e) of the Internal Revenue Code  Complete all entries in accordance with the instructions	OMB No. 1210-0164 Expires 01/31/2027  <b>This Form is Open          to Public Inspection</b>
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**Part I Filing Type**

Check the appropriate box to indicate filing type (see instructions)

Initial Filing                     
  Supplemental Reportable Event Filing                     
  Amended Filing                     
  Final Filing

**Part II Registration Information**

<b>1a</b> Legal business name and any trade (d/b/a) name of pooled plan provider	<b>1b</b> Pooled plan provider contact telephone number
	<b>1c</b> Pooled plan provider public website(s) (see instructions)
<b>1d</b> Mailing address	<b>1e</b> Pooled plan provider Employer Identification Number (EIN)
<b>1f(1)</b> Identity of responsible compliance official.  <b>1f(2)</b> Mailing address for the responsible compliance official of the pooled plan provider	<b>1g</b> Compliance official email address
	<b>1h</b> Compliance official telephone number
<b>1i</b> Identity of agent for service of legal process for the pooled plan provider.	
<b>1j</b> Address at which legal process may be served on the agent.	

**2** Enter the approximate date the pooled plan provider expects to begin operating pooled employer plan(s) (use MM/DD/YYYY format)   /  /  

**3** Will the pooled plan provider or an affiliate offer or provide any products or services described in Lines 3a through 3f?  
 Yes  No

If you answer "Yes," check each service or product that is being provided through the registrant or an affiliate and complete Lines 3a-f to indicate each service or investment product, with a separate entry to indicate each affiliate who provides such service or product. For elements 3a-f, if such service is being provided by the pooled plan provider, rather than an affiliate, enter "registrant" as the first entry in each element.

**3a(1)**  Investment management, including selecting plan investment alternatives

**(2)** Enter name and EIN of each affiliate providing such service.

**3b(1)**  Investment advice, including recommending plan investment alternatives

**(2)** Enter name and EIN of each affiliate providing such service.

**3c(1)**  Investment products (propriety funds, annuities, etc.)

**(2)** Enter name and EIN of each affiliate providing such service.

**3d(1)**  Plan administration

**(2)** Enter name and EIN of each affiliate providing such service.

**3e(1)**  Custodial or trustee services

**(2)** Enter name and EIN of each affiliate providing such service.

**3f(1)**  Other administrative, fiduciary or investment services (describe).

**(2)** Enter name and EIN of each affiliate providing such service.

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**4a** Are there any ongoing federal or state criminal proceedings, or have there been any criminal convictions (not including convictions or related term of imprisonment served that are outside ten years of the date of registration statement), related to the provision of services to, operation of, or investments of, any employee benefit plan against the pooled plan provider or any officer, director, or employee of the pooled plan provider?  Yes  No

**4b** If you answer "Yes" to 4a, you must complete elements (1)-(3) in 4b for each such matter.

**4b(1)** Enter date of conviction, end of imprisonment, or start of ongoing proceeding, as applicable. \_\_\_\_\_

**(2)** Enter name of tribunal or court where action was concluded or is proceeding. \_\_\_\_\_

**(3)** Enter caption and docket, case, or other identifying or tracking number. \_\_\_\_\_

**5a** Are there any ongoing civil or administrative proceedings in any court or administrative tribunal by the federal or state government or other regulatory authority against the pooled plan provider, or any officer, director, or employee of the pooled plan provider involving a claim of fraud or dishonesty with respect to any employee benefit plan, or involving the mismanagement of plan assets?

Yes  No

**5b** If you answer "Yes" to 5a, you must complete elements (1)-(4) in 5b for each such matter.

**5b(1)** Name of agency or other regulatory authority. \_\_\_\_\_

**(2)** Enter date of start of proceeding. \_\_\_\_\_

**(3)** Enter name of tribunal or court where action is proceeding. \_\_\_\_\_

**(4)** Enter caption and docket, case, or other identifying or tracking number. \_\_\_\_\_

### Part III Supplemental Reportable Event Information

#### 6a Type of Supplemental Information.

Check which supplemental information is being reported (see instructions).

- 6a(1)**  Change in information previously reported (line 6b)  
**(2)**  New or terminating pooled employer plan (line 7)  
**(3)**  Other change in pooled plan provider circumstances (line 8)  
**(4)**  Removal of criminal information based on acquittal (line 6b) (see instructions)

You may report multiple changes in the same supplemental registration, as long as you meet the timing requirements for reporting each change, including the timing of beginning operations of a plan as a pooled employer plan (see instructions).

**6b Change in Information Previously Reported.** Enter the line number(s) on which you are providing changed information. (see instructions) Enter as many line numbers as applicable. \_\_\_\_\_

**7 Pooled Employer Plan Information.** Enter the name and Plan Number (PN) for each pooled employer plan that the registrant will begin operating, or has terminated, and the name, address, and EIN for the trustee for each such plan. Complete as many entries as needed to identify all pooled employer plans. (see instructions)

**7a** Name of pooled employer plan \_\_\_\_\_

**7b** Plan number (PN) for pooled employer plan (see instructions) \_\_\_\_\_

**7c(1)** Legal and d/b/a name of trustee for pooled employer plan \_\_\_\_\_

**(2)** Address of the trustee \_\_\_\_\_

**(3)** EIN of trustee for pooled plan \_\_\_\_\_

**7d(1)** Enter the date the plan will begin operating as a pooled employer plan \_\_\_\_\_

**(2)** Enter the date the plan was terminated and ceased operating as a pooled employer plan (if applicable) \_\_\_\_\_

**8 Change in Pooled Plan Provider Circumstances.** If the pooled plan provider has experienced an event described in Lines 8a through 8g, you must check the appropriate box(es) and complete as many entries as needed to provide all the information. (see instructions)

**8a**  Merger

**8a(1)** Enter effective date of merger: \_\_\_\_\_

**8a(2)** Enter name of merged entity: \_\_\_\_\_

**8b**  Acquisition

**8b(1)** Enter effective date of acquisition: \_\_\_\_\_

**8b(2)** Enter name of entity acquired: \_\_\_\_\_

**8c**  Initiation of bankruptcy, receivership, or other insolvency proceeding for the pooled plan provider or an affiliate of the pooled plan provider that provides services to any pooled employer plan

**8c(1)** Enter date of filing. \_\_\_\_\_

**(2)** Enter name of court where action is proceeding. \_\_\_\_\_

**(3)** Enter caption and docket, case, or other identifying or tracking number for the proceed \_\_\_\_\_

**8d**  Cessation of operations as a pooled plan provider *Enter Date* \_\_\_\_\_

**8e**  Received written notice of the initiation of any administrative proceeding or enforcement action in any court or administrative tribunal by any federal or state governmental agency or other regulatory authority, against the pooled plan provider, or any officer, director, or employee of the pooled plan provider involving a claim of fraud or dishonesty with respect to any employee benefit plan, or involving the mismanagement of plan assets. (see instructions). If you check this box, you must complete lines 8e (1)-(4).

- 8e(1)** Name of agency, state, other regulatory authority taking action \_\_\_\_\_
- (2)** Enter date proceeding initiated \_\_\_\_\_
- (3)** Enter name of court or other tribunal where action is proceeding \_\_\_\_\_
- (4)** Identify caption and docket, case, or other identifying or tracking number for the proceeding \_\_\_\_\_

**8f**  Received written notice of a finding involving a claim of fraud or dishonesty with respect to any employee benefit plan, or involving the mismanagement of plan assets in any matter described in line 5a or 8e. If you check this box, you must complete lines 8f (1)-(4).

- 8f(1)** Name of agency, state, other regulatory authority, or other person taking action \_\_\_\_\_
- (2)** Enter date of finding \_\_\_\_\_
- (3)** Enter name of court or other tribunal where action is proceeding \_\_\_\_\_
- (4)** Identify caption and docket, case, or other identifying or tracking number for the proceeding \_\_\_\_\_

**8g**  Received written notice of the filing of any federal or state criminal charges related to the provision of services to, operation of, or investments of any pooled employer plan or other employee benefit plan against the pooled plan provider or any officer, director, or employee of the pooled plan provider. If you check this box, you must complete lines 8g (1)-(4).

- 8g(1)** Name of agency, state, other regulatory authority taking action \_\_\_\_\_
- (2)** Enter date proceeding initiated \_\_\_\_\_
- (3)** Enter name of court or other tribunal where action is proceeding \_\_\_\_\_
- (4)** Identify caption and docket, case, or other identifying or tracking number for the proceeding \_\_\_\_\_

#### Part IV Amended Filing

**9 Amended Information.** Enter the line number(s) that you amended. (see instructions) Enter as many line numbers as applicable. \_\_\_\_\_

**SIGNATURE AND DATE:** I hereby acknowledge that the pooled plan provider will serve as the named fiduciary and plan administrator of its pooled employer plans. I also declare under penalties of perjury that I have examined this registration, and to the best of my knowledge and belief, it is true, correct, and complete.

Sign and  
Date

**Sign Here** \_\_\_\_\_

**Spell Out Name** \_\_\_\_\_

**Date** \_\_\_\_\_

# Instructions for Form PR

## Registration for Pooled Plan Provider

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### About the Form PR

The Form PR is used to report information for a person or entity that intends to serve as a pooled plan provider to pooled employer plans within the meaning of sections 3(43) and 3(44) of the Employee Retirement Income Security Act of 1974 (ERISA) and section 413(e) of the Internal Revenue Code (the Code). See 29 CFR 2510.3-44.

You must file the Form PR electronically through the all-electronic ERISA Filing Acceptance System (EFAST2). You cannot file a paper Form PR by mail or other delivery service. Your Form PR will be initially screened electronically.

For more information, see the instructions in Section 3-Electronic Filing.

For assistance with using the EFAST2 system or completing the Form PR, call the EFAST2 Help Line at **1-866-GO-EFAST (1-866-463-3278)** (toll-free) or access the EFAST2 ([www.efast.dol.gov](http://www.efast.dol.gov)) or IRS ([www.irs.gov](http://www.irs.gov)) websites. The EFAST2 Help Line is available Monday through Friday from 8:00 a.m. to 8:00 p.m., Eastern Time.

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### SECTION 1: Who Must File

Any person who wishes to serve as a pooled plan provider to one or more pooled employer plans must file Form PR (Registration for Pooled Plan Provider) with the Department of Labor and Department of the Treasury. See ERISA sections 3(43) and 3(44) and section 413(e) of the Code, enacted by the Setting Every Community Up for Retirement Enhancement Act of 2019 (SECURE Act), Division O of the Further Consolidated Appropriations Act, 2020 (Pub. L. 116-94) (December 20, 2019).

**Note.** “Person” for these purposes includes corporations, partnerships, and sole proprietorships.

Section 3(44) of ERISA and section 413(e)(3)(A)(ii) of the Code establishes requirements for “pooled plan providers,” including a requirement that a person wishing to so act must register with the Department of Labor and

the Department of the Treasury. The effective date for these provisions allows “pooled employer plans” to begin operating on January 1, 2021.

Under section 3(2) of ERISA, a pooled employer plan is treated for purposes of ERISA as a single plan that is a multiple employer plan. A “pooled employer plan” is defined in section 3(43) of ERISA as a plan: (1) that is an individual account plan established or maintained for the purpose of providing benefits to the employees of two or more employers, (2) that is a qualified retirement plan or a plan funded entirely with individual retirement accounts (IRA plan), and (3) the terms of which must meet certain requirements set forth in the statute. Specifically, the plan document for the pooled employer plan must –

- designate a pooled plan provider and provide that the pooled plan provider is a named fiduciary of the plan;
- designate one or more trustees (other than an employer in the plan) to be responsible for collecting contributions to, and holding the

### Table of Contents

<b>SECTION 1: WHO MUST FILE</b> .....	<b>6</b>
<b>SECTION 2: WHEN TO FILE</b> .....	<b>8</b>
Registration.....	8
Supplemental Filing.....	8
Amended Filing.....	8
Final Filing.....	8
<b>SECTION 3: ELECTRONIC FILING</b> .....	<b>8</b>
Getting Started.....	8
<b>SECTION 4: LINE-BY-LINE INSTRUCTIONS</b> .....	<b>9</b>
Part I-Filing Type.....	9
Part II-Registration Information.....	10
Part III-Supplemental Reportable Event Information.....	11
Part IV- Amended Filing.....	13
<b>PAPERWORK REDUCTION ACT NOTICE</b> .....	<b>13</b>

assets of, the plan, and require the trustee(s) to implement written contribution collection procedures that are reasonable, diligent, and systematic;

- provide that each employer in the plan retains fiduciary responsibility for the selection and monitoring, in accordance with ERISA fiduciary requirements, of the person designated as the pooled plan provider and any other person who is also designated as a named fiduciary of the plan, and, to the extent not otherwise delegated to another fiduciary by the pooled plan provider (and subject to the ERISA rules relating to self-directed investments), the investment and management of the portion of the plan's assets attributable to the employees of that employer (or beneficiaries of such employees) in the plan;
- provide that employers in the plan, and participants and beneficiaries, are not subject to unreasonable restrictions, fees, or penalties with regard to ceasing participation, receipt of distributions, or otherwise transferring assets of the plan in accordance with applicable rules for plan mergers and transfers;
- require the pooled plan provider to provide to employers in the plan any disclosures or other information that the Secretary of Labor may require, including any disclosures or other information to facilitate the selection or any monitoring of the pooled plan provider by employers in the plan, and require each employer in the plan to take any actions that the Secretary of Labor or pooled plan provider determines are necessary to administer the plan or to allow for the plan to meet the ERISA and Code requirements applicable to the plan, including providing any disclosures or other information that the Secretary of Labor may require or that the pooled plan provider otherwise determines are necessary to administer the plan or to allow the plan to meet such ERISA and Code requirements; and
- provide that any disclosure or other information required to be provided to participating employers may be provided in electronic form and will be designed to ensure only reasonable costs are imposed on pooled plan providers and employers in the plan.

**Note.** The term "pooled employer plan" does not include a multiemployer plan or plan maintained by employers that have a common interest other than having adopted the plan. The term also does not include a plan established before the date the SECURE Act was enacted unless the plan

administrator elects to have the plan treated as a pooled employer plan and the plan meets the Code and ERISA requirements applicable to a pooled employer plan established on or after such date.

The fidelity bonding requirements in ERISA section 412 apply to fiduciaries and other persons handling the assets of a pooled employer plan, but the maximum bond amount for each pooled employer plan official is \$1,000,000 as compared to the \$500,000 maximum that applies in the case of other ERISA-covered plans that do not hold employer securities. See 29 CFR 2550.412-1, 29 CFR Part 2580; see also Field Assistance Bulletin 2008-04 (providing a general description of statutory and regulatory requirements for bonding).

A "pooled plan provider" with respect to a pooled employer plan is defined in ERISA section 3(44) to mean a person that:

- is designated by the terms of the pooled employer plan as a named fiduciary under ERISA, as the plan administrator, and as the person responsible to perform all administrative duties (including conducting proper testing with respect to the plan and the employees of each employer in the plan) that are reasonably necessary to ensure that the plan meets the Code requirements for tax-favored treatment and the requirements of ERISA and to ensure that each employer in the plan takes actions as the Secretary or the pooled plan provider determines necessary for the plan to meet Code and ERISA requirements, including providing to the pooled plan provider any disclosures or other information that the Secretary may require or that the pooled plan provider otherwise determines are necessary to administer the plan or to allow the plan to meet Code and ERISA requirements;
- acknowledges in writing its status as a named fiduciary under ERISA and as the plan administrator;
- is responsible for ensuring that all persons who handle plan assets of, or who are plan fiduciaries are bonded in accordance with ERISA requirements; and
- registers as a pooled plan provider.

Filing a true, complete, and correct registration statement, including any required updates, satisfies the requirement under section 3(44) of ERISA to register as a pooled plan provider with the Department of Labor. Filing the Form PR also satisfies the requirement under section 413(e)(3)(A)(ii) of the Code to register with the Department of the Treasury.

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## SECTION 2: WHEN TO FILE

*Registration (Initial Filing).* You must file your initial registration statement at least 30 days before beginning operations as a pooled plan provider. See 29 CFR 2510.3-44(b)(1). For this purpose, a pooled employer plan is treated as beginning operations when the first employer executes or adopts a participation, subscription, or similar agreement for the plan specifying that it is a pooled employer plan, or, if earlier, when the trustee of the plan first holds any assets in trust. See 29 CFR 2510.3-44(b)(6).

**Note:** *Special Transition Provision Relief From 30-day Advance Filing Rule Only for Registrations Before February 1, 2021.* The final rule at 29 CFR 2510.3-44(c) contains a special provision that allows an initial registration to be filed any time before February 1, 2021, provided that it is filed “on or before” the initiation of operations of a plan as a pooled employer plan. This waives the otherwise applicable 30-day waiting period between initial registration and operating a plan. The provision applies with respect to pooled plan providers that initiate operations of a plan as a pooled employer plan on or after January 1, 2021 and before February 1, 2021. After that date, registrants must comply with the rule that the initial registration must be filed at least 30 days before the pooled plan provider begins operating.

*Supplemental Filing to Report New Pooled Employer Plan.* You must supplement, in Line 7, your initial or most recent registration statement with the name and Plan Number for each pooled employer plan you begin operating, including the name, address, and EIN for the trustee for the plan, if this information was not included in your initial filing. This supplemental filing must be made for any plan(s) before the first employer executes or adopts a participation, subscription, or similar agreement for the plan(s), or if earlier, when the trustee(s) of the plan(s) first holds any assets in trust.

*Supplemental Filing to Report Termination of Pooled Employer Plan.* You must supplement, in Line 7, your initial or most recent registration if you terminate or cease operating any particular pooled employer plan.

*Other Supplemental Reportable Event Filings.* You must also supplement your registration statement if there are any changes to the information you provided in your initial registration and also upon the occurrence of any of the

reportable events listed in Line 8. These supplemental filings are due within the later of 30 days after the calendar quarter in which specified reportable events occurred or 45 days after the actual event. See 29 CFR 2510.3-44(b)(3).

*Amended Filing.* You may amend a filing at any time if you discover a mistake in previously reported information. This is called an “amended filing” and differs from “supplemental filings,” which are more formal changes. Amended filings must be submitted as soon as is reasonable upon discovering an error in your previous filing.

*Final Filing.* File the final Form PR filing within the later of: (a) 30 days after the calendar quarter in which the final Form 5500 for the last pooled employer plan operated by the pooled plan provider was filed, or (b) 45 days after such filing.

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## SECTION 3: ELECTRONIC FILING

*EFAST account needed:* The Form PR must be filed electronically with the Department of Labor through EFAST2.

### Getting Started:

Go to EFAST2 website at <https://www.efast.dol.gov>

*Failure to file:* You are not permitted to act as a pooled plan provider unless you electronically file and sign a registration statement in accordance with the Department’s regulation at 29 CFR 2510.3-44 and these instructions. You may be liable for breaches of fiduciary duty under ERISA and other state and federal law violations, including for misrepresentation regarding status as a pooled plan provider. The failure to file a required update does not automatically result in a conclusion that, by operation of law, the pooled employer plans administered by the pooled plan provider are no longer single plans but instead, a group of individual plans that use the same arrangement for operating their plans.

*Identifying information and EIN:* You must use the same identifying information for the pooled plan provider on Form PR that you use on the Form 5500 for each pooled employer plan you administer. Specifically, lines 1a and 1e of this Form PR must match lines 1a and 2b of Form 5500, respectively.

*Signature and date:* To satisfy the conditions of section 3(44) of ERISA and 29 CFR 2510.3-44, you must sign this registration statement, indicating that

the contents are true and correct to the best of the signer's knowledge. If you do not electronically sign a filing, the filing status will indicate that there is an error with the filing. If the pooled plan provider is an entity, a person authorized to sign on behalf of the pooled plan provider must electronically sign the Form PR submitted to the electronic filing system.

*Retain your electronic receipt:* A completed filing will generate an online receipt. The pooled plan provider must keep a copy of the receipt as part of the plan's records as required by section 107 of ERISA.

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## SECTION 4: LINE-BY-LINE INSTRUCTIONS

*Important:* "Yes/No" questions must be marked "Yes" or "No," but not both. "N/A" is not an acceptable response unless expressly permitted in the instructions to that line. Your entries must be in the proper format in order for the electronic system to process your filing. For example, if a question requires you to enter a number, you cannot enter a word. Do not enter social security numbers in response to questions asking for an employer identification number (EIN). Because of privacy concerns, the inclusion of a social security number on the Form PR may result in the rejection of the filing.

### Part I-Filing Type.

Check the appropriate box to indicate filing type. There are four filing types.

*Initial Filing.* This is the registration statement for a person that intends to serve as a pooled plan provider to pooled employer plans. Only one registration must be filed for each such person regardless of the number of pooled employer plans the pooled plan provider operates. Check "Initial Filing" in Part I and complete Lines 1 through 5. You also may complete Line 7 as part of the Initial Filing if you know the information; otherwise Line 7 may be completed at a later date as part of a "Supplemental Reportable Event Filing."

*Supplemental Reportable Event Filing.* This is to report certain information in addition to the information reported in the Initial Filing or a previous Supplemental Reportable Event Filing. For example, submit a Supplemental Reportable Event Filing to identify the start of a pooled employer plan, if not already reported in the Initial Filing or most

recent Supplemental Report Event Filing. In addition, submit a Supplemental Reportable Event Filing to identify the termination of a pooled employer plan. Finally, submit a Supplemental Reportable Event Filing to report certain changes in the pooled plan provider's status; the specific changes necessitating a supplement of this type are set forth in 29 CFR 2510.3-44(b)(3) and described below in the portion of these instructions dealing with Line 8. Check "Supplemental Reportable Event Filing" in Part I, and on Line 6 (which is in Part III) check the relevant box to identify why you are supplementing your registration.

*Amended Filing.* Check "Amended Filing" only if you are correcting information previously reported on a Form PR you filed; for example, if you entered an incorrect name for the agent for service of legal process for the pooled plan provider. Amended filings are to correct inadvertent or good faith errors and/or omissions on a previously filed Form PR, for example, typographical errors and other matters that do not constitute supplemental reportable events. To make an amended filing, check the "Amended filing" box in Part I. Then correct the previously reported incorrect information, as necessary. Then, identify on Line 9 (Part IV) the line or lines that you just amended. For example, if amending the Form PR to correct the name for the agent for service of legal process, check "Amended Filing" in Part I. Then on Line 1i, enter the correct information for the agent for service of legal process. Then, on Line 9, enter "Line 1i."

*Final Filing.* Once an entity has ceased operating all pooled employer plans and terminated operations as a pooled plan provider, the pooled plan provider must submit a Final Filing. For purposes of the Form PR, a pooled employer plan is treated as terminated and having ceased operations when a resolution has been adopted terminating the plan, all assets under the plan (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or legally transferred to the control of another plan, and a final Form 5500 Annual Return/Report has been filed for the plan. The Form PR Final Filing is due within the later of (a) 30 days after the calendar quarter in which the final Form 5500 for the last pooled employer plan operated by the pooled plan provider was filed, or (b) 45 days after such filing. Check the "Final Filing" box, then complete Lines 7d(2) and 8(d).

**Caution:** You cannot submit a Form PR Final Filing unless every pooled employer plan you administer has met the conditions for and submitted a complete final Form 5500 Annual Return/Report. See Instructions for the Form 5500. A Form PR Final Filing will not be valid unless a termination date is

entered in Line 7 for every pooled employer plan that was operated by the registrant.

## Part II-Registration Information.

Make sure to use the same identifying information as you use for other state and federal registration and reporting requirements. Using different information on the Form PR and on any of the Forms 5500 for pooled employer plans operated by the pooled plan provider could result in correspondence from the agencies.

**Line 1a.** Enter the legal name of the person (person includes both individuals and entities) registering as the plan provider. If the person uses a “trade” or “doing business as” name, also enter that name (both the legal and trade (d/b/a) name). The name used here must match the name you use on Line 2a of the Form 5500 when you file that form.

**Line 1b.** Enter a telephone number where participating employers, plan participants, and agencies will be able to reach the pooled plan provider.

**Line 1c.** Enter any public website address of the pooled plan provider or an affiliate, if the address is or will be used to market such person as a pooled plan provider to the public or to provide public information on pooled employer plans operated by the pooled plan provider (regardless of whether there is a registration requirement for full access). For example, a public website to provide prospective participating employers with information about the pooled employer plans in which they are interested would be entered on this line.

**Line 1d.** Enter the business mailing address (include room, apt., suite no., and street; or P.O. Box, city or town, state, and ZIP code) of the pooled plan provider.

**Line 1e.** Enter the Employer Identification Number (EIN) the pooled plan provider obtained from the Internal Revenue Service (IRS). You must use the same EIN that the pooled plan provider uses for other federal and state filings, including with the IRS and the U.S. Securities and Exchange Commission (SEC). You must also use this EIN in the plan administrator field for all Forms 5500 filed for the pooled employer plans administered by the pooled plan provider.

Do not enter social security numbers in response to questions asking for an EIN. Because of privacy concerns, the inclusion of a social security

number or any portion thereof on the Form PR may result in the rejection of the filing.

Persons wishing to act as pooled plan providers that are without an EIN must apply for one as soon as possible. The Employee Benefits Security Administration does not issue EINs. To apply for an EIN from the IRS:

- Mail or fax Form SS-4, Application for Employer Identification Number, obtained at <https://www.irs.gov/pub/irs-pdf/fss4.pdf>
- See <https://www.irs.gov/forms-pubs/about-form-ss-4> for additional information. The EIN is issued immediately once the application information is validated. (The online application process is not yet available for corporations with addresses in foreign countries.)

**Lines 1f, 1g, and 1h.** Enter the identity, mailing address, telephone number, and email address for the responsible compliance official of the pooled plan provider. “Responsible compliance official” means the person or persons, identified by name, title, or office, responsible for addressing questions regarding the pooled plan provider’s status under, or compliance with, applicable provisions of ERISA and the Code as pertaining to a pooled employer plan.

**Line 1i.** Enter the full name of the agent for service of legal process and the address at which process may be served on the agent.

**Line 2.** Enter the approximate date the pooled plan provider expects to begin operating a pooled employer plan(s). (Use MM/DD/YYYY format.)

**Caution:** Beginning February 1, 2021, the date entered here must be at least 30 days after the Initial Filing.

**Line 3.** Identify whether the pooled plan provider or an affiliate will offer or provide listed services, by checking “yes” or “no,” and then answering Lines 3a through 3f. For elements 3a-3f, if such services are being provided by the pooled plan provider, rather than an affiliate of the pooled plan provider, enter “Registrant” in the “Affiliate Name” field and leave the Affiliate EIN box blank. Complete as many entries as necessary.

For purposes of the Form PR, the term affiliate includes all persons who are treated as a single employer with the person intending to be a pooled plan provider under section 414(b), (c), (m), or (o) of the Code and who will provide services to pooled employer plans sponsored by the pooled plan provider, and any officer, director, partner, employee,

or relative (as defined in section 3(15) of ERISA) of such person; and any corporation or partnership of which such person is an officer, director, or partner.

**Note.** The pooled plan provider must serve as a named fiduciary and acknowledge in writing its status as such. In addition, the pooled plan provider must acknowledge in writing that it is the plan administrator and that it is responsible for the administration of each pooled employer plan.

**Line 4a.** You must answer Line 4a; do not leave it blank. Answer “Yes” if there are any ongoing federal or state criminal proceedings related to the provision of services to, operation of, or investments of, any employee benefit plan, against the pooled plan provider, or any officer, director, or employee of the pooled plan provider. Also answer “Yes” if there has been any federal or state criminal conviction related to the provision of services to, operation of, or investments of, any employee benefit plan, against the pooled plan provider, or any officer, director, or employee of the pooled plan provider, if the conviction, or related term of imprisonment served, is within ten years of the date of registration. For purposes of Line 4a (and Lines 5 and 8), employees of the pooled plan provider include employees of the pooled employer plan, but only those who handle assets of the plan within the meaning of section 412 of ERISA or who are responsible for the operations or investments of the plan.

If you answer “Yes,” you must complete all the elements in Line 4b for each such proceeding or conviction. For Line 4b(1), in the case of an ongoing criminal proceeding, enter the date the proceeding first started. This is the date of filing of a criminal charge. In the case of a past criminal conviction, enter the date of conviction. If a conviction resulted in imprisonment, enter the ending date of the related term of imprisonment.

**Line 5a.** You must answer Line 5a; do not leave it blank. Answer “Yes” if there are any ongoing civil or administrative proceedings in any court or administrative tribunal by the federal or state government or other regulatory authority against the pooled plan provider, or any officer, director, or employee of the pooled plan provider, involving a claim of fraud or dishonesty with respect to any employee benefit plan, or involving the mismanagement of plan assets. For this purpose, the term “administrative proceedings” means a judicial-type proceeding of public record before an administrative law judge or similar decision-maker. Also, the term “other regulatory authority” means federal or state authorities and self-regulatory

organizations authorized by law, but does not include any foreign regulatory authorities. If you answer “Yes,” you must complete elements in Line 5b.

### **Part III- Supplemental Reportable Event Information.**

You must supplement your registration statement in various circumstances by submitting a Supplemental Reportable Event Filing. For instance, you must submit a supplemental filing to identify the start of a pooled employer plan, if the start of the pooled employer plan had not already been reported in the Initial Filing or a prior Supplemental Reportable Event Filing. You must also submit a Supplemental Reportable Event Filing to identify the termination of a pooled employer plan. You must also supplement your registration statement by reporting any change in the information previously reported or other change in pooled plan provider circumstances.

**Line 6. Type of Supplemental Information.** Check the appropriate box in Line 6a to identify the type of supplemental information being provided.

**Line 6a(1).** If you check the box for Line 6a(1), you must complete Line 6b to identify the specific line items for changes made to previously reported information. For example, to report a change in the type or types of services that will be offered or provided to the pooled employer plan by the pooled plan provider or an affiliate, such as if an affiliate will begin to offer investment management services, after checking Line 6a(1), complete Line 3 and then enter “Line 3” in Line 6b.

**Line 6a(2).** To report information about a new or terminated pooled employer plan, check the box for Line 6a(2) and complete Lines 7a, 7b, and 7c(1)-(3). If you are reporting a new plan, complete Line 7d(1) in addition to Lines 7a-7c. If you are reporting a terminating plan, complete Line 7d(2) in addition to Lines 7a-7c.

**Line 6a(3).** To report other enumerated reportable events, such as mergers and acquisitions involving the pooled plan provider, bankruptcy proceedings of the pooled plan provider, and other potentially negative information specified in Line 8, check the box for Line 6a(3) and complete the applicable elements in Line 8. For example, if the pooled plan provider merged with another company, check Line 6a(3) and complete Line 8 by checking the box at Line 8a and completing Lines 8a(1) and 8a(2).

**Line 6a(4).** In the event you receive notice that a criminal matter previously reported in Line 4a or 8g has resulted in an acquittal, you may remove this

information from Line 4a or 8g. Check “Supplemental Reportable Event Filing” in Part I. Remove the criminal information from Line 4a or Line 8g. Check the box for Line 6a(4) and then enter “Line 4a” or “Line 8g” on Line 6b. For this purpose, the term “acquittal” means a finding by a judge or jury that a defendant is not guilty or any other dismissal or judgment, which the government may not appeal and includes situations where a prosecuting authority voluntarily dismisses charges with an ability to subsequently re-file.

**Line 6b.** If you are making changes to more than one line item (and have indicated so in Lines 6a(1) and/or 6a(4)), separate those multiple changes with commas, for example, “Line 1f, Line 3, Line 4, Line 8.”

**Line 7. Pooled Employer Plan Information.** A Form PR Supplemental Reportable Event Filing must be filed each time the pooled plan provider begins to operate a pooled employer plan. Complete as many repeating entries as necessary to identify each pooled employer plan that the pooled plan provider begins operating. Also, a Form PR Supplemental Reportable Event Filing must be filed if an existing pooled employer plan terminates or ceases to operate.

**Note.** Some Line 7 information may be included in the Initial Filing if known at that time. This includes the information on Lines 7a through 7d(1), which some pooled plan providers may know at the time of their Initial Filing. A Supplemental Reportable Event Filing is not necessary if this information is reported as part of the Initial Filing.

**Line 7a.** Enter the name of the pooled employer plan in Line 7a.

**Line 7b.** Enter in Line 7b, the three-digit plan number (PN) that the pooled plan provider, as the plan administrator, assigns for Form 5500 purposes to the pooled employer plan. This three-digit number, in conjunction with the EIN entered on line 1e, is used by the IRS and DOL as a unique 12-digit number to identify the plan. Do not use 888 or 999. The PN you use on Form PR must be the same PN that will be used on the pooled employer plan’s Form 5500 Annual Return/Report. Once you use a plan number, continue to use it for that plan on all future filings, and do not use it for any other plan, even if the plan using that plan number has been terminated. See the Instructions for Form 5500, Line 1b, for more information on how to select a PN.

**Line 7c.** In elements c(1),c(2), and c(3),

respectively, enter the name (legal and, if applicable, d/b/a), address, and EIN of the trustee for the pooled employer plan.

**Line 7d.** In element d(1) enter the effective date of the plan. For this element, the plan’s effective date is the first day of the first plan year of the plan’s existence.

In element d(2) enter the date the plan terminated and ceased operating as a pooled employer plan. For this purpose, a pooled employer plan is treated as terminated and having ceased operations when a resolution has been adopted terminating the plan, all assets under the plan (including insurance/annuity contracts) have been distributed to the participants and beneficiaries or legally transferred to the control of another plan, and a final Form 5500 Annual Return/Report has been filed for the plan.

**Caution:** Line 7 information for pooled employer plans must match the information that will be reported on the Forms 5500 Annual Return/Report for such plans. Failure to use consistent identifying information on this form and the Forms 5500 Annual Return/Report for any pooled employer plan for which you serve as the pooled plan provider could result in correspondence from the Department of Labor or the Internal Revenue Service.

**Line 8. Change in Pooled Plan Provider Circumstances.** Check the appropriate box(es) if applicable and enter all requested information. Use as many repeating entries as necessary. For example, if more than one criminal or other enforcement action pursuant to Lines 8e or 8g, has been initiated, complete an entry for each such action.

**Line 8a.** If there has been a merger between the pooled plan provider and another entity, enter the date of the merger and name of the merged entity. For this purpose, the “merged entity” is the surviving or new entity. For instance, if the pooled plan provider (i.e., the registrant as reflected in Line 1a) merges with Company B, and Company B is the surviving entity, enter “Company B” in Line 8a(2). Similarly, if Company B merges with the pooled plan provider, and the pooled plan provider is the surviving entity, enter the name of the pooled plan provider or “Registrant” in Line 8a(2) along with the name of the non-surviving entity designated as such. For example, “Registrant (surviving), Company B” or “Registrant, Company B (non-survivor).”

**Line 8b.** If there has been an acquisition by or of the pooled plan provider, enter the date of the acquisition and name of entity acquired. For instance, if the pooled plan provider (i.e., the registrant as reflected in Line 1a) acquires Company B, enter “Company B”

in Line 8b(2). Similarly, if Company B acquires the pooled plan provider, enter the name of the pooled plan provider or “Registrant” in Line 8b(2). If the pooled plan provider is acquired by Company B, also include in Line 8b(2) the name of the acquiring entity separated by a comma, for example, “Registrant, by Company B.”

**Line 8c.** If the pooled plan provider (or any affiliate that provides services to a pooled employer plan) files for bankruptcy, receivership, or other insolvency proceedings (including involuntary bankruptcy petitions made pursuant to 11 USC 303), enter the date of filing, the name of the court (or other tribunal) where the action is proceeding, the case caption, and the docket, case, or other identifying or tracking number for the proceeding. If there is more than one docket, case, or other identifying or tracking number, use a comma or semicolon to separate each such number.

**Line 8d.** Pooled plan providers who have ceased operations should check the box in 8d and also enter the date the pooled plan provider ceased operations.

**Line 8e.** You must complete Line 8e upon receiving written notice that there has been an initiation of any administrative proceeding or civil enforcement action in any court or administrative tribunal by any federal or state government agency or other regulatory authority against the pooled plan provider or any officer, director, or employee of the pooled plan provider, involving a claim of fraud or dishonesty with respect to any employee benefit plan, or that involves the mismanagement of plan assets. For this purpose, the term “administrative proceedings” means a judicial-type proceeding of public record before an administrative law judge or similar decision-maker. Also, the term “other regulatory authority” means federal or state authorities and self-regulatory organizations authorized by law, but does not include any foreign regulatory authorities.

**Line 8f.** You must complete Line 8f upon receiving written notice of a finding involving a claim of fraud or dishonesty with respect to any employee benefit plan, or involving the mismanagement of plan assets in any matter described in Line 5a or Line 8e.

**Line 8g.** You must complete Line 8g upon learning that any criminal charges have been filed in any federal or state court against the pooled plan provider or any officer, director, or employee of the pooled plan provider, related to the provision of services to, operation of, or investments of any pooled employer plan or other employee benefit plan.

## Part IV- Amended Filing.

**Line 9.** Submit an “Amended Filing” only if you are correcting information previously reported on a Form PR you filed; for example, you entered an incorrect name for the agent for service of legal process for the pooled plan provider. Amended filings are to correct inadvertent or good faith errors and/or omissions on a previously filed Form PR, for example, typographical errors and other matters that do not constitute supplemental reportable events. To make an amended filing, check the “Amended Filing” box in Part I. Then correct the previously reported incorrect information, as necessary. Then, identify on Line 9 the line or lines that you just amended. For example, if amending the Form PR to correct an incorrect name for the agent for service of legal process, check “Amended Filing” in Part I. Then on Line 1i, enter the correct information for the agent for service of legal process. Then, on Line 9, enter “Line 1i.”

## Paperwork Reduction Act Notice

We ask for the information on this form to carry out the law as specified in ERISA sections 3(43) (29 U.S.C. 1002(43)) and 3(44) (29 U.S.C. 1002(44)) and section 413(e) of the Code. You are required to give us the information if you wish to operate as a pooled plan provider. We need it to determine whether the pooled plan provider is eligible to operate as such under ERISA and the Code. 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 and records relating to a form or its instructions must be retained as long as their contents may become material in the administration of the Code or are required to be maintained pursuant to ERISA.

Generally, filings on Form PR (Registration Statement for Pooled Plan Providers) are open to public inspection and are subject to publication on the Internet. You are not required to respond to this collection of information unless it displays a current, valid OMB control number. The average time needed to complete and file the form is estimated below. These times will vary depending on individual circumstances.

The estimated average times to complete each type of filing are as follows:

Initial filing:	45 minutes
Supplemental filing:	30 minutes
Amended filing:	30 minutes

Final filing: 30 minutes

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: U.S. Department of Labor, Office of Regulations and Interpretations, Attention: PRA Official, 200 Constitution Avenue NW, Room N-5655, Washington, DC 20210 and reference Form PR (Registration for Pooled Plan Providers). Do not send this form to this address. The forms and schedules must be filed electronically. See How To File—Electronic Filing Requirement.

**OMB Control Numbers**

<b>Agency Number</b>	<b>OMB</b>
Employee Benefits Security Administration.....	1210-0164