

## **NOTICE TO INTERESTED PARTIES**

1. Notice to: All present employees eligible to participate in the I.B.E.W. Local No. 32 – N.E.C.A. Pension Plan (“Plan”)

An application is to be made to the Internal Revenue Service (“IRS”) for an advance determination on the Plan’s tax-qualification under the Internal Revenue Code.

2. Name of Plan: I.B.E.W. Local No. 32 – N.E.C.A. Pension Plan

3. Plan Number: 001

4. Name and Address of Applicant:

I.B.E.W. Local No. 32 – N.E.C.A. Pension Plan  
33 Fitch Boulevard  
Austintown, Ohio 44515

5. Applicant EIN: 31-6152294

6. Name and Address of Plan Administrator:

Board of Trustees of I.B.E.W. Local No. 32 – N.E.C.A. Pension Plan  
33 Fitch Boulevard  
Austintown, Ohio 44515

The application will be filed on January 27, 2015 for an advance determination as to whether the Plan meets the qualification requirements of Section 401 or 303(a) of the Internal Revenue Code of 1986, with respect to the Plan’s amendments.

7. The application will be filed with:

Internal Revenue Service  
EP Determinations  
P. O. Box 12192  
Covington, Kentucky 41012-0192

8. The employees eligible to participate under the Plan are:

All employees who are members of the collective bargaining unit represented by the Local Union No. 32 affiliated with the International Brotherhood of Electrical Workers (“Union”) who are eligible to participate and receive benefits, and employees, if any, of the Union and the Board of Trustees; and any employer which desires to make contributions on behalf of such employees, even though such employees are not covered by the collective bargaining agreement.

9. The Internal Revenue Service (“IRS”) has previously issued a determination letter with respect to the qualification of this Plan.

## **RIGHTS OF INTERESTED PARTIES**

10. You have the right to submit to EP Determination, at the above address, either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of the Internal Revenue Code. Your comments to EP Determinations may be submitted to:

Internal Revenue Service  
EP Determinations  
Attn: Customer Service Manager  
P.O. Box 2508  
Cincinnati, OH 45202

You may instead, individually or jointly with other interested parties, request the United States Department of Labor (“Department of Labor”) to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department of Labor declines to comment on all or some of the matters you raise, you may, individually, or jointly if your request was made to the Department of Labor jointly, submit your comments on these matters directly to EP Determinations at the Cincinnati address above.

## **REQUESTS FOR COMMENTS BY THE UNITED STATES DEPARTMENT OF LABOR**

11. The Department of Labor may not comment on behalf of interested parties unless requested to do so by the lesser of 10 employees or 10 percent of the employees who qualify as interested parties. The number of persons needed for the Department of Labor to comment with respect to this Plan is ten (10). If you request the Department of Labor to comment, your request must be in writing and must specify the matters upon which the comments are requested and must also include:
  - A. the information contained in items 2 through 5 of this Notice; and
  - B. the number of persons needed for the Department of Labor to comment.

A request to the Department of Labor to comment should be addressed as follows:

Deputy Assistant Secretary  
Employee Benefits Security Administration  
ATTN: 3001 Comment Request  
United States Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

## **COMMENTS TO THE INTERNAL REVENUE SERVICE**

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 13, 2015. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department of Labor declines, you may submit comments on these matters to EP Determination to be received by it within 15 days from the time the Department of Labor notifies you that it will not comment on a particular matter, or by March 13, 2015, whichever is later, but not after March 30, 2015. A request to the Department of Labor to comment on your behalf must be received by it by February 11, 2015 if you wish to preserve your right to comment on a matter upon which the Department of Labor declines to comment, or by February 23, 2015 if you wish to waive that right.

## **ADDITIONAL INFORMATION**

13. Detailed instructions regarding the requirements for notification of interested parties may be found in Sections 17 and 18 of IRS Revenue Procedure 2013-6. Additional information concerning this application including an updated copy of the Plan and related trust; the application for determination; any additional documents dealing with the application that have been submitted to the service; and copies of Sections 17 and 18 of IRS Revenue Procedure 2013-6 may be obtained from:

I.B.E.W. Local No. 32 – N.E.C.A. Pension Plan  
33 Fitch Boulevard  
Austintown, Ohio 44515

14. There will be a charge of \$.25 per page copied. In lieu of having copies sent to you, you may request that you be given an opportunity to review the additional information provided for above by making a request to the Plan Administrator, in writing, at the address listed above. Thereafter, a reasonable time and place will be arranged in order that you may review the information.

**BOARD OF TRUSTEES**  
**I.B.E.W. LOCAL NO. 32 – N.E.C.A. PENSION PLAN**

## INTERNAL REVENUE SERVICE REVENUE PROCEDURE 2013-6

### SECTION 17. WHAT RIGHTS TO NOTICE AND COMMENT DO INTERESTED PARTIES HAVE?

#### Rights of interested parties

.01 Persons who qualify as interested parties under § 1.7476-1(b), have the following rights:

- (1) To receive notice, in accordance with section 18 below, that an application for an advance determination will be filed regarding the qualification of plans described in §§ 401, 403(a), 409 and/or 4975(e)(7);
- (2) To submit written comments with respect to the qualification of such plans to the Service;
- (3) To request the Department of Labor to submit a comment to the Service on behalf of the interested parties; and
- (4) To submit written comments to the Service on matters with respect to which the Department of Labor was requested to comment but declined.

#### Comments by interested parties

.02 Comments submitted by interested parties must be received by EP Determinations by the 45th day after the day on which the application for determination is received by EP Determinations. (However, see sections 17.03 and 17.04 for filing deadlines where the Department of Labor has been requested to comment.) Such comments must be in writing, signed by the interested parties or by an authorized representative of such parties (as provided in section 9.02(11) of Rev. Proc. 2013-4), addressed to EP Determinations at the address in section 6.17, and contain the following information:

- (1) The names of the interested parties making the comments;
- (2) The name and taxpayer identification number of the applicant for a determination;
- (3) The name of the plan, the plan identification number, and the name of the plan administrator;
- (4) Whether the parties submitting the comment are:
  - a. Employees eligible to participate under the plan,
  - b. Employees with accrued benefits under the plan, or former employees with vested benefits under the plan,
  - c. Beneficiaries of deceased former employees who are eligible to receive or are currently receiving benefits under the plan,
  - d. Employees not eligible to participate under the plan.
- (5) The specific matters raised by the interested parties on the question of whether the plan meets the requirements for qualification involving §§ 401 and 403(a), and how such matters relate to the interests of the parties making the comment; and
- (6) The address of the interested party submitting the comment (or if a comment is submitted jointly by more than one party, the name and address of a designated representative) to which all correspondence, including a notice of the Service's final determination with respect to qualification, should be sent. (The address designated for notice by the Service will also be used by the Department of Labor in communicating with the parties submitting a request for comment.) The designated representative may be one of the interested parties submitting the comment or an authorized representative. If two or more interested parties submit a single comment and one person is not designated in the comment as the representative for receipt of correspondence, a notice of determination mailed to any interested party who submitted the comment shall be notice to all the interested parties who submitted the comment for purposes of § 7476(b)(5) of the Code.

## **Requests for DOL to submit comments**

.03 A request to the Department of Labor to submit to EP Determinations a comment pursuant to section 3001(b)(2) of ERISA must be made in accordance with the following procedures.

(1) The request must be received by the Department of Labor by the 25th day after the day the application for determination is received by EP Determinations. However, if the parties requesting the Department to submit a comment wish to preserve the right to comment to EP Determinations in the event the Department declines to comment, the request must be received by the Department by the 15th day after the day the application for determination is received by EP Determinations.

(2) The request to the Department of Labor to submit a comment to EP Determinations must:

- a. Be in writing;
- b. Be signed as provided in section 17.02 above;
- c. Contain the names of the interested parties requesting the Department to comment and the address of the interested party or designated representative to whom all correspondence with respect to the request should be sent. See also section 17.02(6) above;
- d. Contain the information prescribed in section 17.02(2), (3), (4), (5) and (6) above;
- e. Indicate that the application was or will be submitted to EP Determinations at the address in section 6.17;
- f. Contain a statement of the specific matters upon which the Department's comment is sought, as well as how such matters relate to the interested parties making the request; and
- g. Be addressed as follows:

Deputy Assistant Secretary  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
Attention: 3001 Comment Request

## **Right to comment if DOL declines to comment**

.04 If a request described in 17.03 is made and the Department of Labor notifies the interested parties making the request that it declines to comment on a matter concerning qualification of the plan which was raised in the request, the parties submitting the request may still submit a comment to EP Determinations on such matter. The comment must be received by the later of the 45th day after the day the application for determination is received by EP Determinations or the 15th day after the day on which notification is given by the Department that it declines to submit a comment on such matter. (See section 17.07 for the date of notification.) In no event may the comment be received later than the 60th day after the day the application for determination was received. Such a comment must comply with the requirements of section 17.02 and include a statement that the comment is being submitted on matters raised in a request to the Department upon which the Department declined to comment.

## **Confidentiality of comments**

.05 For rules regarding the confidentiality of contents of written comments submitted by interested parties to the Service pursuant to section 17.02 or 17.04, see § 601.201(o)(5) of the Statement of Procedural Rules.

## **Availability of comments**

.06 For rules regarding the availability to the applicant of copies of all comments on the application submitted pursuant to section 17.01(1), (2), (3) and (4) of this revenue procedure, see § 601.201(o)(5) of the Statement of Procedural Rules.

## **When comments are deemed made**

.07 An application for an advance determination, a comment to EP Determinations, or a request to the Department of Labor shall be deemed made when it is received by EP Determinations, or the Department. Notification by the Department that it declines to comment shall be deemed given when it is received by the interested party or designated representative. The notice described in section 18.01 below shall be deemed given when it is posted or sent to the person in the manner described in § 1.7476-2. In the case of an application, comment, request, notification, or notice that is sent by mail or a private delivery service that has been designated under § 7502(f), the date as of which it shall be deemed received will be determined under § 7502. However, if such an application, comment, request, notification, or notice is not received within a reasonable period from the date determined under § 7502, the immediately preceding sentence shall not apply.

## **SECTION 18. WHAT ARE THE GENERAL RULES FOR NOTICE TO INTERESTED PARTIES?**

### **Notice to interested parties**

.01 Notice that an application for an advance determination regarding the qualification of a plan that is described in §§ 401, 403(a), 409 and 4975(e)(7) and that is subject to § 410 is to be made must be given to all interested parties in the manner prescribed in § 1.7476-2(c) and in accordance with the requirements of this section. A notice to interested parties is deemed to be provided in a manner that satisfies § 1.7476-2(c) if the notice is delivered using an electronic medium under a system that satisfies the requirements of § 1.402(f)-1 Q&A-5.

### **Time when notice must be given**

.02 Notice must be given not less than 10 days nor more than 24 days prior to the day the application for a determination is made. If, however, an application is returned to the applicant for failure to adequately satisfy the notification requirements with respect to a particular group or class of interested parties, the applicant need not cause notice to be given to those groups or classes of interested parties with respect to which the notice requirement was already satisfied merely because, as a result of the resubmission of the application, the time limitations of this subsection would not be met.

### **Content of notice**

.03 The notice referred to in section 18.01 shall contain the following information:

(1) A brief description identifying the class or classes of interested parties to whom the notice is addressed (*e.g.*, all present employees of the employer, all present employees eligible to participate);

(2) The name of the plan, the plan identification number, and the name of the plan administrator;

(3) The name and taxpayer identification number of the applicant for a determination;

(4) That an application for a determination as to the qualified status of the plan is to be made to the Service at the address in section 6.17, and stating whether the application relates to an initial qualification, a plan amendment, termination, or a partial termination;

(5) A description of the class of employees eligible to participate under the plan;

(6) Whether or not the Service has issued a previous determination as to the qualified status of the plan;

(7) A statement that any person to whom the notice is addressed is entitled to submit, or request the Department of Labor to submit, to EP Determinations, a comment on the question of whether the plan meets the requirements of § 401 or 403(a); that two or more such persons may join in a single comment or request; and that if such persons request the Department of Labor to submit a comment and the Department of Labor declines to do so with respect to one or more matters raised in the request, the persons may still submit a comment to EP Determinations with respect to the matters on which the Department declines to comment. The Pension Benefit Guaranty Corporation (PBGC)

may also submit comments. In every instance where there is either a final adverse termination or a distress termination, the Service formally notifies the PBGC for comments;

(8) The specific dates by which a comment to EP Determinations or a request to the Department of Labor must be received in order to preserve the right of comment (see section 17 above);

(9) The number of interested parties needed in order for the Department of Labor to comment; and

(10) Except to the extent that the additional informational material required to be made available by sections 18.05 through 18.09 are included in the notice, a description of a reasonable procedure whereby such additional informational material will be available to interested parties (see section 18.04). (Examples of notices setting forth the above information, in a case in which the additional information required by sections 18.05 through 18.09 will be made available at places accessible to the interested parties, are set forth in the Exhibit attached to this revenue procedure.)

### **Procedures for making information available to interested parties**

.04 The procedure referred to in section 18.03(10), whereby the additional informational material required by sections 18.05 through 18.09 will (to the extent not included in the notice) be made available to interested parties, may consist of making such material available for inspection and copying by interested parties at a place or places reasonably accessible to such parties, or supplying such material by using a method of delivery or a combination thereof that is reasonably calculated to ensure that all interested parties will have access to the materials, provided such procedure is immediately available to all interested parties, is designed to supply them with such additional informational material in time for them to pursue their rights within the time period prescribed, and is available until the earlier of: 1) the filing of a pleading commencing a declaratory judgment action under § 7476 with respect to the qualification of the plan; or 2) the 92nd day after the day the notice of final determination is mailed to the applicant. Reasonable charges to interested parties for copying and/or mailing such additional informational material are permissible.

### **Information to be available to interested parties**

.05 Unless provided in the notice, or unless section 18.06 applies, there shall be made available to interested parties under a procedure described in section 18.04:

(1) An updated copy of the plan and the related trust agreement (if any); and

(2) The application for determination.

### **Special rules if there are fewer than 26 participants**

.06 If there would be fewer than 26 participants in the plan, as described in the application (including, as participants, former employees with vested benefits under the plan, beneficiaries of deceased former employees currently receiving benefits under the plan, and employees who would be eligible to participate upon making mandatory employee contributions, if any), then in lieu of making the materials described in section 18.05 available to interested parties who are not participants (as described above), there may be made available to such interested parties a document containing the following information:

(1) A description of the plan's requirements respecting eligibility for participation and benefits and the plan's benefit formula;

(2) A description of the provisions providing for nonforfeitable benefits;

(3) A description of the circumstances which may result in ineligibility, or denial or loss of benefits;

(4) A description of the source of financing of the plan and the identity of any organization through which benefits are provided;

(5) A description of any optional forms of benefits described in § 411(d)(6) which have been reduced or eliminated by plan amendment; and

(6) Any coverage schedule or other demonstration submitted with the application to show that the plan meets the requirements of §§ 401(a)(4) and 410(b).

However, once an interested party or designated representative receives a notice of final determination, the applicant must, upon request, make available to such interested party (whether or not the plan has fewer than 26 participants) an updated copy of the plan and related trust agreement (if any) and the application for determination.

#### **Information described in § 6104(a)(1)(D) should not be included**

.07 Information of the type described in § 6104(a)(1)(D) should not be included in the application, plan, or related trust agreement submitted to the Service. Accordingly, such information should not be included in any of the material required by section 18.05 or 18.06 to be available to interested parties.

#### **Availability of additional information to interested parties**

.08 Unless provided in the notice, there shall be made available to interested parties under a procedure described in section 18.04, any additional document dealing with the application which is submitted by or for the applicant to the Service, or furnished by the Service to the applicant; provided, however, if there would be fewer than 26 participants in the plan as described in the application (including, as participants, former employees with vested benefits under the plan, beneficiaries of deceased former employees currently receiving benefits under the plan, and employees who would be eligible to participate upon making mandatory employee contributions, if any), such additional documents need not be made available to interested parties who are not participants (as described above) until they, or their designated representative, receive a notice of final determination. The applicant may also withhold from such inspection and copying information described in § 6104(a)(1)(C) and (D) which may be contained in such additional documents.

#### **Availability of notice to interested parties**

.09 Unless provided in the notice, there shall be made available to all interested parties under a procedure described in section 18.04 the material described in sections 17.02 through 17.07 above.

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