

Cement Masons & Plasterers Trust Funds

Physical Address: 7525 SE 24th Street, Suite 200, Mercer Island, WA 98040 • Mailing Address: PO Box 34203, Seattle, WA 98124
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Administered by
Welfare & Pension Administration Service, Inc.

June 7, 2024

Re: Cement Masons and Plasterers Retirement Plan – IRS Submission and
Related Notice to Interested Parties

Dear Contributing Employer and Labor Organization:

The Trust is preparing an application to the IRS that will formally confirm the tax-exempt status for the Cement Masons and Plasterers Retirement Plan. The application will be filed with the Internal Revenue Service on June 19, 2024.

In conjunction with this filing, the Trust is required to provide the enclosed notice to interested parties. Interested parties include all employees working under a CBA that maintains the Plan, and local unions representing Plan members. The notice may be provided to interested parties by posting it in a manner reasonably calculated to ensure that all interested parties are notified, including by posting at union and employer sites, and online.

The Trust is requesting **all contributing employers and affiliated unions post the enclosed** notice to an area in which employees will see it **as soon as possible**. The notice should remain posted until at least August 18, 2024, which is the last date for comments as set forth in the notice. The notice will also be posted on the Trust website at: www.cementmasonstrust.com.

Thank you for your assistance.

Board of Trustees
Cement Masons and Plasterers Retirement Plan

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NOTICE TO INTERESTED PARTIES

1. **Notice To:** All Employees covered by a collective bargaining agreement or written contribution agreement which requires contributions to the Cement Masons and Plasterers Retirement Plan.

An application is to be made to the Internal Revenue Service for a determination on the qualification of the following employee retirement plan.

2. **Name of Plan:** Cement Masons and Plasterers Retirement Plan

3. **Plan Number:** 001

4. **Name and Address of Applicant:**

Board of Trustees of the Cement Masons and Plasterers Retirement Plan
7525 SE 24th St., Suite 200
Mercer Island, WA 98040

5. **Applicant EIN.:** 91-6066773

6. **Name and Address of Plan Administrator:**

Board of Trustees of the Cement Masons and Plasterers Retirement Plan
c/o Welfare and Pension Administration Service, Inc.
7525 SE 24th St., Suite 200
Mercer Island, WA 98040

7. The application will be filed on **June 19, 2024**, for a determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986. The application will be filed with:

Internal Revenue Service
Attention: EP Determination Letters
7940 Kentucky Drive
TE/GE Stop MS 31A Team 105
Florence, KY 41042

8. The employees eligible to participate under the plan are: All Employees covered by a collective bargaining agreement or written agreement providing for contributions to the Cement Masons and Plasterers Retirement Plan.

9. The Internal Revenue Service has previously issued determination letters with respect to the qualification of the Cement Masons and Plasterers Retirement Plan and the Alaska Trowel Trades Pension Plan, which merged in 2018. This application is for qualification of the merged plan.

RIGHTS OF INTERESTED PARTIES

10. You have the right to submit to EP Determinations, 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 Department of Labor to submit, on your behalf, comments to EP Determinations regarding qualification of the Plan. If the Department 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 jointly, submit your comments on these matters directly to EP Determinations.

REQUESTS FOR COMMENTS BY THE 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 to comment with respect to this Plan is 10. If you request the Department to comment, your request must be in writing and must specify the matters upon which comments are requested, and must also include:

- (1) the information contained in items 2 through 5 of this Notice; and
- (2) the number of persons needed for the Department to comment.

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

Deputy Assistant Secretary
Employee Benefits Security Administration
ATTN: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, NW
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 them by August 3, 2024. However, if there are matters that you request the Department of Labor to comment upon on your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by it within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by August 3, 2024, whichever is later, but not after August 18, 2024. A request to the Department to

comment on your behalf must be received by July 4, 2024, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by July 14, 2024, 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 19 and 20 of Revenue Procedure 2023-4. Additional information concerning this application (including, where applicable, an updated copy of the Plan and related trust; the application for determination; and any additional documents dealing with the application that have been submitted to the Service) are available at the Trust Offices, 7525 SE 24th St., Suite 200, Mercer Island, WA 98040, between the hours of 9:00 a.m. and 5:00 p.m. for inspection and copying. Please call ahead. There is a nominal charge for copying and/or mailing.