

NOTICE TO INTERESTED PARTIES

1. **Notice To:** All Employees covered by a collective bargaining agreement or written contribution agreement which requires contributions to the Northwest Carpenters Individual Account Pension 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:** Northwest Carpenters Individual Account Pension Plan

3. **Plan Number:** 002

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

Board of Trustees of the Northwest Carpenters Individual Account Pension Plan
2200 Sixth Avenue, Suite 300
Seattle, WA 98121-1839

5. **Applicant EIN.:** 91-1160641

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

Board of Trustees of the Northwest Carpenters Individual Account Pension Plan
2200 Sixth Avenue, Suite 300
Seattle, WA 98121

7. The application will be filed on December 30, 2022, for an advance determination as to whether the Plan meets the qualification requirements of Section 401 or 403(a) of the Internal Revenue Code of 1986. The Plan is the surviving plan following the merger of the Carpenters of Western Washington Individual Account Pension Trust and the Oregon-Southwest Washington Carpenters-Employers 401(k) Trust on July 1, 2021. 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 Northwest Carpenters Individual Account Pension Plan.

9. The Internal Revenue Service has previously issued determination letters with respect to the qualification of the Carpenters of Western Washington Individual Account Pension Plan and

the Oregon-Southwest Washington Carpenters-Employers 401(k) Plan, which merged effective July 1, 2021, to form the Northwest Carpenters Individual Account Pension 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 February 13, 2023. 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 February 13, 2023, whichever is later, but not after February 28, 2023. A request to the Department to comment on your behalf must be received by January 14, 2023, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by January 24, 2023, 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 2022-4. Additional information concerning this application (including, where applicable, 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 section 17 of Rev. Proc. 2014-6) are available at the Trust Offices, 2200 Sixth Avenue, Suite 300 Seattle, WA 98121, 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.