

320 West 46<sup>th</sup> Street, 6<sup>th</sup> Floor • New York, NY 10036 • Tel (212)247-5225 • Fax (212)977-9319 • www.fundoneiatse.com

## **NOTICE TO INTERESTED PARTIES**

- 1. Notice is being provided to all persons covered by the **Pension Fund of Local No.**One, IATSE (Plan) that an application is to be made to the Internal Revenue Service (IRS) for an advance determination on the qualification of the following employee pension benefit plan:
- 2. Name of the Plan: Pension Fund of Local No. One, IATSE
- 3. Plan Number: 001
- 4. Name and address of applicant: Board of Trustees of the Pension Fund of Local No. One, IATSE, 320 West 46<sup>th</sup> Street, 6th Floor, New York, NY 10036
- 5. Applicant's Employer Identification Number: 13-6414973
- 6. Name and address of Plan Administrator: Board of Trustees of the Pension Fund of Local No. One, IATSE, 320 West 46<sup>th</sup> Street, 6<sup>th</sup> Floor, New York, NY 10036
- 7. The application will be filed on January 9, 2015 for a determination that the Plan continues to meet the qualification requirements of §401 of the Internal Revenue Code of 1986, as amended, with respect to the Plan's amendment and restatement. The application will be submitted by overnight mail to: Internal Revenue Service, 201 West Rivercenter Blvd., Attn: Extracting Stop 312, Covington, KY 41011.
- 8. The employees eligible to participate in the Plan are: any employee of an employer covered by a collective bargaining agreement or other written agreement that obligates such employer to contribute to the Plan on behalf of such employee.
- 9. The Internal Revenue Service 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 Determinations either individually or jointly with other interested parties, your comments as to whether this Plan meets the qualification requirements of §401 of the Internal Revenue Code. Your comments to EP Determinations may be submitted to: Internal Revenue Service, P.O. Box 12192, Covington, KY 41012-0192.

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 participants/employees or 10 percent of the participants/employees who qualify as interested parties. The number of persons needed for the Department to comment with respect to this Plan is 10 participants/employees. 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, U.S. Department of Labor, 200 Constitution Avenue, N.W., Washington, D.C. 20210, Attention: 3001 Comment Request.

## COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by them by February 23, 2015. However, if there are matters that you request the Department of Labor to comment upon your behalf, and the Department declines, you may submit comments on these matters to EP Determinations to be received by the key district director within 15 days from the time the Department notifies you that it will not comment on a particular matter, or by February 23, 2015, whichever is later, but not after March 10, 2015. A request to the Department to comment on your behalf must be received by January 24, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 3, 2015 if you wish to waive that right. A request to EP Determinations should be addressed as follows: Internal Revenue Service, P.O. Box 12192, Covington, KY 41012-0192.

### ADDITIONAL INFORMATION

13. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Revenue Procedure 2014-6. 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 Revenue Procedure 2014-6) are available at the Fund Office during regular office hours for inspection and copying.



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# **NOTICE TO INTERESTED PARTIES**

1. Notice to all present employees covered by the **Annuity Fund of the Local No. One, I.A.T.S.E.** (the "Plan"). An application is to be made to the Internal Revenue Service for an advance determination on the qualification of the following employee pension benefit plan:

2. Plan Name: Annuity Fund of Local No. One, I.A.T.S.E.

3. Plan Number: 001

4. Applicant: Board of Trustees of the

Annuity Fund of Local No. One, I.A.T.S.E.

320 West 46th Street, 6th Floor New York, NY 10036-3845

5. Applicant EIN: 13-3022965

6. Plan Administrator: Board of Trustees of the

Annuity Fund of Local No. One, I.A.T.S.E.

320 West 46th Street, 6th Floor New York, NY 10036-3845

7. The application will be filed on January 9, 2015 for an advance determination as to whether the Plan meets the qualification requirements of Section 401 of the Internal Revenue Code of 1986, with respect to the Plan's amendment.

The application will be filed with:

Internal Revenue Service EP Determinations P.O. Box 12192 Covington, KY 41012–0192

- 8. The employees who are eligible to participate in the Plan include:
  - all employees who work for a contributing employer that contributes to the Plan on their behalf pursuant to a collective bargaining, participation, or other agreement with the Theatrical Protective Union Local No. One, I.A.T.S.E. (also referred to as Stage Employees Local No. One, I.A.T.S.E.) (the "Union"); and
  - all employees (other than leased employees) of the Union and the Local No. One,
     I.A.T.S.E. Pension, Welfare and Annuity Funds (the "Benefit Funds").
- 9. The Internal Revenue Service 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 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
Administration
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 at the Cincinnati address above.

# 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 U.S. Department of Labor 200 Constitution Avenue, NW Washington, DC 20210

ATTN: 3001 Comment Request

### COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by February 22, 2015. 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 22, 2015, whichever is later, but not after March 9, 2015. A request to the Department to comment on your behalf must be received by it by January 23, 2015 if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 2, 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 Rev. Proc. 2014–6. 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 submitted to the Service; and copies of section 17 of Rev. Proc. 2014–6 are available at the offices of the Board of Trustees of Annuity Fund of Local No. One, I.A.T.S.E., 320 West 46th Street, 6th Floor, New York, NY 10036-3845 during regular business hours for inspection and copying. (There is a nominal charge for copying and/or mailing.)