**NOTE:** The notice below was made available to interested parties on August 8, 2022 pursuant to the IRC regulations.

## NOTICE TO INTERESTED PARTIES (Form 5300 Filing)

1. **Notice To**: Individuals eligible to participate in the Indiana Teamsters Defined Contribution Plan.

- 2. Name of Plan: Indiana Teamsters Defined Contribution Plan.
- 3. Plan Number: 001.

## 4. Applicant Name:

Board of Trustees Indiana Teamsters Defined Contribution Plan 2829 Madison Avenue Indianapolis, IN 46225

## 5. EIN Number: 88-2227956

## 6. Plan Administrator:

Board of Trustees Indiana Teamsters Defined Contribution Plan 2829 Madison Avenue Indianapolis, IN 46225

7. **Filing Date and Address:** The application will be filed on <u>August 22, 2022</u> with the Internal Revenue Service, at the address shown below, for a determination of initial qualification as to whether the Plan meets the qualification requirements of Section 401(a) of the Internal Revenue Code of 1986, as amended. The application will be filed with:

Internal Revenue Service TE/GE Stop 31A Team 105 P.O. Box 12192 Covington, KY 41012-0192

8. **Eligible Individuals:** The individuals eligible to participate are any employees who are a member of the collective bargaining unit represented by the Union and covered by the Agreement between the Association and the Union or who are otherwise eligible to participate.

9. **Current Qualification Status:** The Internal Revenue Service has not previously issued favorable determination letters with respect to the qualification of the Plan as this is the initial qualification request.

10. **Rights of Interested Parties**. You have the right to submit to EP Determinations, 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.

Comments must be in writing, signed in the interested parties or authorized representative of such parties, and contain the following information:

- (1) Names of the interested parties making the comments
- (2) Name and taxpayer identification number of the applicant for determinations,
- (3) The name of the plan, the plan identification numbers and the name of the plan administrator;
- (4) Whether the parties submitting comments 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 current receiving benefits under the plan, or
  - d. employees not eligible to participate under the plan.
- (5) The specific matters raised on the interested parties on the question of whether the plan meets the requirements for qualification involving Section 401 and 403(a) and how such matters relate to the interested 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 parties who submitted the comment for purposes of § 7476(b)(5) of the Code.

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. The Pension Benefit Guaranty Corporation (PBGC) may also submit comments. Note, for informational purposes, that in every instance where there is either a final adverse termination or a distress termination, the Internal Revenue Service formally notifies the PBGC for comments.

11. **Requests for Comments by the Department of Labor**. The Department of Labor (DOL) 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 DOL to comment with respect to this plan is **10**. If you request the DOL to comment, your request must be in writing. The request must be received by the DOL by September 16, 2022, but if you wish to preserve your right to comment to EP Determinations in the event the DOL declines to comment, then your request must be received by the DOL by September 6, 2022. Your request must specify the matters upon which comments are requested, and must also include:

- (1) The information contained in items 2 through 7 of this Notice;
- (2) The names of the interested parties requesting the DOL to comment and the address of the interested party or designated representative to whom all correspondence with respect to the request should be sent;
- (3) A statement that the application was or will be submitted to EP Determinations at the address set forth in item 7 of this Notice; and
- (4) A statement of the specific matters upon which the DOL's comment is sought, as well as how such matters relate to the interested parties making the request.

The request for comments by the DOL must 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

12. **Comments to the Internal Revenue Service**. Comments submitted by you to EP Determinations must be in writing and received by it by <u>October 6, 2022</u>. 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 <u>October 6, 2022</u>, whichever is later, but not after <u>October 21, 2022</u>.

13. Additional Information. Detailed instructions regarding the requirements for notification of interested parties may be found in sections 17 and 18 of Rev. Proc. 2016-6. 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. 2016-6) are available at the Fund Office, 2829 Madison Avenue, Indianapolis, IN 46225, during the hours of 9 a.m. to 4 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)