

# BRICK MASONS TRUST FUNDS

Bricklayers Local No 4 Southern California

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January 2015

## 1. Notice to All Participants in the Southern California Bricklayers Pension Fund

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. Name of Plan: Southern California Bricklayers Pension Fund

## 3. Plan Number: 002

## 4. Name and Address of Applicant:

Board of Trustees  
Southern California Bricklayers Pension Fund  
1050 Lakes Drive, Suite 120  
West Covina, California 91790

## 5. Applicant EIN 95-6835541

## 6. Name and Address of Plan Administrator:

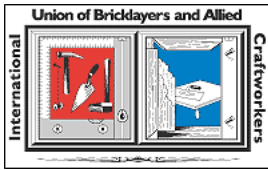
BeneSys Administrators  
1050 Lakes Drive, Suite 120  
West Covina, California 91790

## 7. The application will be filed on January 30, 2015, for an advance determination as to whether the plan meets the qualification requirements of § 401 or 403(a) of the Internal Revenue Code of 1986, with respect to the plan's [initial qualification, amendment, termination, or partial termination]. The application will be filed with:

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

## 8. The employees eligible to participate under the plan are:

- (i) Any employee of an Employer whose wage rate and working conditions are established by a Collective Bargaining Agreement negotiated by either the Union or the Association
- (ii) Any regular employee of the Union or the Trust Fund provided contributions are paid for such individual's by the Union or Trust Fund, and
- (iii) Any individual who is employed by an Employer, such as a supervisor or estimator, or who is less than a 100% shareholder in an Employer which is incorporated, such as a Corporate Officer, provided that any such individual was a Participant in the Trust Fund as stated in (i) and (ii) above and provided further that contributions to the Brick Masons' Pension, Health and Welfare, Vacation and Apprentice Funds on any such individual shall be made on all



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hours worked or paid subject to a minimum of 160 hours per month. The term "Employee" shall not include any self-employed person or sole proprietor of a business organization which is an Employer.

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, 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 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.

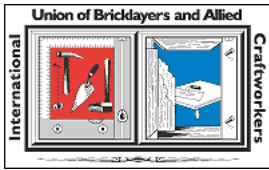
## REQUESTS FOR COMMENTS BY THE DEPARTMENT OF LABOR

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  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210  
Attention: 3001 Comment Request



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## COMMENTS TO THE INTERNAL REVENUE SERVICE

12. Comments submitted by you to EP Determinations must be in writing and received by it by March 19, 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 March 19, 2015, whichever is later, but not after April 3, 2015. A request to the Department to comment on your behalf must be received by it by February 17, 2015, if you wish to preserve your right to comment on a matter upon which the Department declines to comment, or by February 27, 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 BeneSys Administrators 1050 Lakes Drive, Suite 120, West Covina, California 91790, during the hours of 8:00 a.m. to 4:00 p.m. for inspection and copying. (There is a nominal charge for copying and/or mailing.)

This document has been uploaded and is available on the participant website at [www.bac4cabenefits.org](http://www.bac4cabenefits.org).