

Handout 1 from Rick Varco, 4/8/2025 LCPR Meeting

INTERNAL REVENUE SERVICE  
P. O. BOX 2508  
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date:

APR 20 2018

BOARD OF TRUSTEES SEIU 775 SECURE

RETIREMENT TRUST

C/O MCKENZIE ROTHWELL BARLOW & COUGHRA TROY C WERNER

LINDA JOSEPHSON

1325 4TH AVE STE 910

SEATTLE, WA 98101

Employer Identification Number:

[REDACTED]

DLN:

[REDACTED]

Person to Contact:

ID# 31295

Contact Telephone Number:

[REDACTED]

Plan Name:

SEIU 775 SECURE RETIREMENT PLAN

Plan Number: 001

Dear Applicant:

Based on the information you provided, we're issuing this favorable determination letter for your plan listed above. Our favorable determination only applies to the status of your plan under the Internal Revenue Code. To use this letter as proof of the plan's status, you must keep this letter, the application forms, and all correspondence with us about your application.

Your determination letter doesn't apply to any qualification changes that become effective, any guidance issued, or any statutes enacted after the dates specified in the Cumulative List of Changes in Plan Requirements (the Cumulative List).

Your plan's continued qualification in its present form will depend on its effect in operation (Income Tax Regulations Section 1.401-1(b)(3)). We may review the status of the plan in operation periodically.

You can find more information on favorable determination letters in Publication 794, Favorable Determination Letter, including:

- The significance and scope of reliance on this letter
- The effect of any elective determination request in your application materials
- The reporting requirements for qualified plans
- Examples of the effect of a plan's operation on its qualified status.

You can get a copy of Publication 794 by visiting our website at [www.irs.gov/formspubs](http://www.irs.gov/formspubs) or by calling 1-800-TAX-FORM (1-800-829-3676) to request a copy.

This letter considered up to the 2016 Required Amendments List changes in plan qualification requirements.

This letter considered the 2015 Cumulative List of Changes in Plan Qualification Requirements.

This determination letter applies to the plan adopted on 2/24/17.

Letter 5274

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BOARD OF TRUSTEES SEIU 775 SECURE

If you submitted a Form 2848, Power of Attorney and Declaration of Representative, or Form 8821, Tax Information Authorization, with your application and asked us to send your authorized representative or appointee copies of written communications, we will send a copy of this letter to him or her.

If you have questions, contact the person listed at the top of this letter.

Sincerely,

A handwritten signature in dark ink, appearing to read "Khin M Chaw". The signature is written in a cursive, slightly slanted style.

Director, Employee Plans  
Rulings and Agreements

Letter 5274