

MEMORANDUM

TO: All Retirement Boards

FROM: Joseph E. Connarton, Executive Director

RE: Governmental Plan Alerts-Ice Miller guidance

DATE: December 5, 2012

During the month of November Ice Miller, PERAC's tax counsel, issued the attached advisory relative to plan management. The specific topic of this "Governmental Plan Alert" is as follows: The Importance of Proper Coding for Form 1099-R Reporting, issued Nov. 2, 2012

The information contained in this publication is time sensitive and should be reviewed upon receipt. Further, this information should be read in conjunction with PERAC's Taxation and Reporting Requirements Workbook and Form 1099R Overview, which was issued in December 2011 pursuant to PERAC Memorandum # 44 / 2011.

We trust the foregoing will be of assistance. If you have any questions, please do not hesitate to contact this office.

Attachment

