

MEMORANDUM

TO: All Retirement Boards

FROM: Joseph I. Martin, Deputy Executive Director

RE: Determination Letter Filing Trainings

DATE: October 11, 2013

This is a follow up to PERAC Memorandum #23/2013, which outlined the process we will be following in filing for IRS Determination Letters in the new Cycle C. As first noted in that memo and as announced at MACRS on October 9, 2013, PERAC will be conducting two trainings regarding filling in the necessary forms. These trainings will be held at PERAC's offices in Somerville as follows:

Wednesday, October 16, 2013 at 10:00 AM until 11:30 AM and
Thursday, October 17, 2013 at 2:00 PM until 3:30 PM

You may register by e-mailing Rose Cipriani at RCipriani@per.state.ma.us or at www.peractraining.eventbrite.com.

If these two trainings will not accommodate everyone who wishes to attend, a third training will be set up the week of October 21, 2013. We do not anticipate this need at the present time, because the process will be far more streamlined than it was in 2008, and many people may choose not to attend a training at all.

Because PERAC's tax counsel, Ice Miller, filed the determination letter requests in 2008, they will be able to prepopulate each Board's information on the forms. This will mean much less work for the Boards this time around. Instead of constructing a form from beginning to end, the Boards will be checking the information as inserted by Ice Miller, and having the Chairman of the Board sign in the appropriate places.



Nevertheless, PERAC recognizes that some Board administrators and Board members may wish to go over the forms in detail and have any lingering questions answered at that time. That is why PERAC will still be holding these training sessions.

Since the Retirement Boards will be receiving their packets from PERAC in two different mailings, the possibility exists that you may not have your actual packet in time for the trainings. Please be assured that PERAC will supply a copy of all the required forms for training purposes to all attendees.

If you have any questions about the process of filing for a determination letter, please call either Judith Corrigan at Extension 904, or Patrick Charles at Extension 914. Thank you.