

## Internal Revenue Service

## Department of the Treasury

Date:

Questionnaire Identification Number:

Name of Plan:

Person to Contact:

Contact Telephone Number:

Return Reply to:

Dear Sir or Madam:

This letter is associated with a governmental retirement plan project. This letter is not an audit or investigation under section 7605(b) of the Internal Revenue Code or an audit under section 530 of the Revenue Act of 1978. We are asking that certain governmental retirement plans answer questions contained in the enclosed questionnaire.

Employee Plans, Internal Revenue Service has launched a Governmental Plans Initiative, consisting of education, outreach, guidance and compliance. The goal of the Initiative is to provide governmental plans with tools, assistance and programs to help plans comply with federal pension law. The Initiative will also provide the Internal Revenue Service with valuable information regarding how governmental plans comply with the Internal Revenue Code. The IRS has established a governmental retirement plan webpage that offers guidance, tools, educational materials, news and other resources regarding our efforts to date. The first step in the compliance phase of the Governmental Plans Initiative is the mailing of this questionnaire, which is a tool for the IRS to gather information from the governmental plan community so we can understand your issues and concerns.

You have been selected as one of a pilot group of governmental plans to receive the questionnaire. Your responses and your feedback will be used to determine whether the questionnaire will be revised before being sent to a larger group of governmental plans, and to provide valuable information regarding governmental plans.

The questionnaire is not an audit or enforcement action. You may refuse to participate in this pilot without penalty. However, you will be contacted if you choose not to participate in the pilot. Pilot data will not be used to select anyone for examination.

Please provide responses to the questions in the enclosed questionnaire. You may supplement any response with clarifying material that you believe will be helpful for us to review.

## **Overview of Questionnaire**

The Questionnaire consists of nine parts with a total of 65 questions.

**Introduction** - Provides an overview of the purpose and history of the IRS Governmental Plans Initiative, the role of the IRS in the oversight of governmental plans, highlights of the questionnaire, and next steps.

**Part 1: Demographic Information** - General information about the types of tax-qualified retirement plans adopted for governmental employees as well as plan population characteristics.

**Part 2: Plan Document Information** - Information on the form of the plan document used to administer the plan and whether the plan has ever requested a determination letter or used any of the IRS compliance programs available to tax-qualified retirement plans.

**Part 3: Plan Provisions** - Information concerning common types of pension plan provisions.

**Part 4: Plan Operation** - Information concerning the satisfaction of the statutory and regulatory requirements that apply to governmental plans that intend to be qualified under Internal Revenue Code section 401(a).

**Part 5: Plan Communications** - Information concerning how participants learn about their retirement benefits and what information is provided to them concerning those benefits.

**Part 6: Plan Administration** - Information about the administration of the plan and the internal controls and procedures used by the plan.

**Part 7: General Questions.**

**Part 8: Retirement Systems.**

**Part 9: Feedback.**

**Return the completed questionnaire within 90 days** from the date of this letter to the above referenced address, or e-mail the information to [epcu@irs.gov](mailto:epcu@irs.gov). This package contains both an electronic (CD) copy and a paper copy of the questionnaire. To assist us with efficiently evaluating this information, we would prefer you return the electronic copy of the questionnaire; however, you may submit a paper copy to the address listed above.

Whether you use the CD or the paper version, be sure that your response contains the name of the contact person and their contact information at the end of the questionnaire.

## **Instructions for Completing the Questionnaire Using the CD**

The CD contains two files:

- The EPCU Governmental Plans Questionnaire (filename 14035 Pilot Questionnaire) in an Adobe PDF formatted file, and
- A copy of Revenue Procedure 2008-50 describing the Employee Plans Compliance Resolution System (EPCRS).

Go to [www.adobe.com/products/acrobat/readstep2.html](http://www.adobe.com/products/acrobat/readstep2.html) if you need the latest version of Adobe Reader.

To answer the questionnaire using the CD, do the following:

1. Insert the CD into your computer's CD ROM drive.
2. Double-click on the My Computer Icon on the desktop screen of your computer.
3. Double-click on the CD Drive (usually the D: or E: drive).
4. Double-click on the file named - "Form 14035 Pilot Questionnaire.pdf".
5. Complete the questionnaire by answering the items.
6. Requested attachments should be added (copied) to the CD and labeled using the following naming convention: Q - for question, then the actual question number, followed by the plan's EIN (e.g., question 7b asks for a list of entities that participate in the plan. If your EIN is 361234567, the filename should be Q7b361234567). Be sure to also include the file extension in the label (i.e., ".xls" for Microsoft Excel, ".doc" for Microsoft Word).

Saving your work while completing the questionnaire. It is imperative to save your work before closing the questionnaire or all of your work will be lost. To save, go to the "File" menu and click "Save As." Change the file name and click "Save." This will save the work you have completed to that point. You will be able to open the file at a later time to continue your work. It is also important to frequently save your work while completing the questionnaire.

### **Additional Information**

For additional information about the Employee Plans Compliance Unit or the Governmental Plans Initiative, you may visit the IRS website [www.irs.gov/ep](http://www.irs.gov/ep). If you have any questions regarding the questionnaire or problems with the operation of the CD, contact me at either the telephone number shown above or at the e-mail address below. I will be glad to answer any questions you have about the Governmental Plans Initiative. Thank you for your cooperation.

Sincerely,



Manager, EPCU  
Craig.Chomyok@irs.gov

Enclosure:  
CD, paper copy of questionnaire