



Department of the Treasury
Internal Revenue Service

Tax Exempt/Government Entities

Employee Plans: Voluntary Compliance: Paul C. Hogan
915 2nd Avenue- Mail Stop 510
Seattle, WA 98174

JUN 23 2016

VCP submission for:
The Employees' Retirement System
of the County of Milwaukee
Control number:
911670517
Employer ID number:
39-6005720
Plan number:
001
Person to contact/ID number:
Paul C. Hogan/ ID #1000277812
Contact telephone number:
206-946-3472
Contact fax number:
855-240-1585

Marian Ninneman, Director of Employee Benefits
County of Milwaukee
901 N. 9th St., Room 210-C
Milwaukee, WI 53233

Dear Ms. Ninnerman:

I am enclosing a signed compliance statement, which is the agreement resulting from your submission to our Voluntary Correction Program. The compliance statement outlines the failures disclosed in your submission and the corrective actions that you took or will take to resolve those failures.

A compliance statement is an enforcement resolution that applies to specific failures of an employee retirement plan that helps the plan satisfy the requirements of the Internal Revenue Code. The compliance statement is not a private letter ruling or a determination letter. The compliance statement does not affect the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

When we sign a compliance statement, it means the IRS agrees that the corrective methods and the revised administrative procedures described in the statement are acceptable. At a later date, we may ask you to verify that you corrected the failures and modified the administrative procedures the compliance statement required of you.

Your submission included a determination letter application, as required under Section 6.05 of Revenue Procedure 2006-27 & 2013-12. The control number for that application is 309063012. We issued this compliance statement on the condition that you receive a favorable determination letter. Without a favorable determination letter, the compliance statement will not be valid. If you have questions about the status of that application, you can call Employee Plans Customer Service at 1-877-829-5500.

If you included a Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, with your submission 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.

2016 JUN 27 PM 1:59

INTERNAL REVENUE SERVICE

VCP submission for: The Employees' Retirement System of the County of Milwaukee

If you have questions, you can contact the person at the telephone or fax number listed at the top of this letter.

Sincerely,



Yan Mak

Manager, Employee Plans Voluntary Compliance

Enclosure:

Compliance statement

cc: Steven D. Huff & Jessica P. Culotti of Reinhart Boerner Van Deuren, S.C.



Department of the Treasury
Internal Revenue Service
Tax Exempt / Government Entities
Employee Plans Voluntary Compliance- Paul C. Hogan
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Steven D. Huff, Esq.
Reinhart Boerner Van Deuren s.c.
1000 North Water St.- Suite 1700
Milwaukee, WI 53202-3197

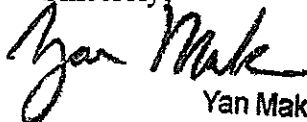
Dear Mr. Huff:

I am sending you the enclosed documents under the provisions of Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, we have on file.

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

Thank you for your cooperation.

Sincerely,


Yan Mak

Manager, Employee Plans Voluntary Compliance

Enclosures:

Voluntary Correction Program closing letter
Compliance statement



Department of the Treasury
Internal Revenue Service
Tax Exempt / Government Entities
Employee Plans Voluntary Compliance- Paul C. Hogan
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Jessica P. Culotti, Esq.
Reinhart Boerner Van Deuren s.c.
1000 North Water St.- Suite 1700
Milwaukee, WI 53202-3197

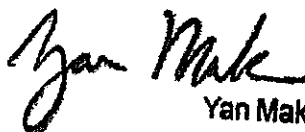
Dear Ms. Culotti:

I am sending you the enclosed documents under the provisions of Form 2848, *Power of Attorney and Declaration of Representative*, or Form 8821, *Tax Information Authorization*, we have on file.

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

Thank you for your cooperation.

Sincerely,



Yan Mak

Manager, Employee Plans Voluntary Compliance

Enclosures:

Voluntary Correction Program closing letter
Compliance statement

INTERNAL REVENUE SERVICE
VOLUNTARY CORRECTION PROGRAM
COMPLIANCE STATEMENT

Re: Employees' Retirement System of the County of Milwaukee
SE:T:EP:RA Control Number: 911670517
Employer Identification Number: 39-6005720
Plan No.: 001

SECTION I. APPLICANT'S DESCRIPTION OF QUALIFICATION FAILURE(S)

The County of Milwaukee ("Employer") is the sponsor of the Employees' Retirement System of the County of Milwaukee ("Plan"). In accordance with state and local laws, the Pension Board of the Employees' Retirement System of the County of Milwaukee ("the Applicant") and its delegates are responsible for the daily administration in regard to the Plan, and has submitted a request to the Internal Revenue Service ("the Service") under the Voluntary Correction Program for a compliance statement relating to qualification failures under Internal Revenue Code ("Code") section 401(a) that they have identified. The Plan uses the twelve-month period that ends on December 31 as its plan year. The Applicant represents to the Service that the Plan is also considered a governmental plan under Code section 414(d).

Failure #1

During 1986 and from 1989 through 2004, the Applicant permitted rehired Plan participants to repurchase prior service credits through a buy-back program, associated with a previous cash-out of employee contributions (Buy-Back), after the applicable two-year repayment deadline specified by the Plan's written terms. As a result, credited service was overstated causing their calculated benefits to be incorrect. Ninety-seven participants were impacted by this failure.

Failure #2

At times, ineligible Plan participants or individuals were permitted to purchase service via the Buy Back program or were allowed to purchase additional service credit for periods of employment with the Employer during which participation in the Plan was optional and the participant did not enroll or was unaware of their ability to enroll in the Plan (Buy-In). To use either program, Plan participants needed to be actively employed by the Employer before any program could be used. This resulted in the following failures to follow the Plan's written terms:

- a) In 1993, one former participant was allowed to use the Buy-Back program even though they were not rehired by the Employer; this action subsequently allowed this individual to receive payments from the Plan that they were not entitled to; and

Employees' Retirement System of the County of Milwaukee

- b) During 1990, 1992, 1993, 1996 and 2002, a total of fifteen individuals were allowed to purchase or repurchase service using the Buy-In or Buy-Back programs even though they were not employed by the Employer at the time of each transaction as otherwise required by the Plan; and
- c) In 1997 and 2000, a total of two participants were allowed to make purchases via the Buy-In program even though they did not fall into the category of Plan participants who were eligible to use this benefit.

Failure #3

During 1982, 1985, and 1989 through 1996, and in plan years ending in 1998 through 2007, some purchases made under the Buy-In and Buy-Back program exceeded the Plan's limit on amounts that could be contributed/allocated or exceeded the limit imposed by Code section 415(c). One hundred twenty-one participants were impacted by this failure.

Failure #4

In operation, Plan participants made purchases under the Buy-In and Buy-Back programs by using funds transferred from their accounts in the Employer's 457(b) plan even though the terms of the Plan did not permit this practice. In the end, this failure impacted two distinct groups of Plan Participants:

- a) From 2002 through 2007 one hundred and one participants fully completed their purchases of service credit that were funded at least in part by funds transferred from the 457(b) plan; and
- b) In 2006 and 2007, fourteen affected participants used assets to partially fund a purchase of service credit, but ultimately did not fully complete their purchases of service credit through either program within the time period listed in the Plan or before such programs were ended by the Employer and/or Applicant.

Failure #5

During 1994, the Applicant allowed one participant to fund a Buy Back service credit purchase by accepting an eligible rollover contribution from the participant's former employer's retirement plan even though the terms of the Plan did not permit this practice.

Failure #6

In operation, the Plan did not begin making timely pension payments in accordance with Plan terms and ultimately did not comply with required minimum distributions rules set forth in Code section 401(a)(9). The failure occurred during 2012 through 2015 and affected four participants. With respect to this failure, the Applicant requests a waiver of the excise tax under Code section 4974.

Employees' Retirement System of the County of Milwaukee

Failure #7

In operation, some participants received disability benefit payments from the Plan that were higher than permitted under its written terms. The failure affects five participants in the following ways:

- a) During 1996 through 2010, the disability benefits for four participants were not reduced after their paid compensation from their employers exceeded the Plan's stated compensation limits; and
- b) From 2001 through 2008, the accidental disability benefit for one participant was not reduced and converted into a retirement benefit when the participant attained age 62.

Failure #8

During 2001 through 2008, benefit computation errors occurred when the wrong mortality table was used to determine optional forms of benefits that were actuarially equivalent to the Plan's normal form of benefit (i.e. a straight life annuity) resulting in benefit underpayments to some retirees and their beneficiaries. The failure occurred when an amendment to the Plan that authorized the use of a new mortality table, 1983 Group Annuity Mortality Table (Male/Female 50/50) was adopted, however the Plan's old mortality table, UP 84 Mortality Table continued to be used.

Failure #9

The Plan was not amended to comply with the applicable requirements of the Uruguay Round Agreements Act; the Uniformed Services Employment and Reemployment Rights Act of 1994; the Small Business Job Protection Act of 1996; the Taxpayer Relief Act of 1997; the Internal Revenue Service Restructuring and Reform Act of 1998; and the Community Renewal Tax Relief Act of 2000 (collectively known as "GUST") by the required dates in accordance with Code section 401(b) and Treasury regulations thereunder.

Failure #10

The Plan was not amended to comply with the statutory, regulatory, or guidance changes provided for in the 2007 Cumulative List (Notice 2007-94, 2007-2 C.B. 1179) for Cycle C individually designed plans and electing governmental plans by the end of its remedial amendment cycle. The Plan's remedial amendment cycle ended on January 31, 2009.

Failure #11

The Plan was not amended for compliance with the Pension Protection Act of 2006 ("PPA") by the required date(s) in accordance with Code section 401(b) and Treasury regulations thereunder. The specific amendments that were not timely adopted are as follows:

- Qualified rollover contributions to a Roth IRA as permitted in Code section 408A.

Employees' Retirement System of the County of Milwaukee

- To permit distributions to a non-spouse beneficiary to be directly rolled over distributions from a qualified plan to an individual retirement plan as permitted in Code section 402(c).

Failure #12

The Plan was not amended for compliance with the Heroes Earnings Assistance and Relief Tax Act of 2008 ("HEART") by the required date(s) in accordance with Code section 401(b) and Treasury regulations thereunder. The specific amendments that were not timely adopted are as follows:

- Comply with Code section 401(a)(37), added by section 104(a) of the HEART Act, with respect to benefits payable on the death of a plan participant while performing qualified military service.
- Comply with Code section 414(u)(12), added by section 105(b)(1) of the HEART Act, with respect to the treatment of differential wage payments during the period a person, while on active duty, is performing service in the uniformed services.

SECTION II. APPLICANT'S CORRECTION

Failure #1

The Employer has adopted (or will adopt) retroactive amendments that conform the terms of the Plan to its operation.

Failure #2

The Applicant will take the following actions to recover overpayments made to the various affected participants:

(a) For the failure that occurred in 1993, the Applicant will rescind the Buy-Back purchase and recalculate the affected participant's benefit under the Plan and the Plan's records will be updated to reflect reduced benefits and service credits associated with this purchase. As a result, this individual is not eligible to receive a pension benefit from the Plan. The Applicant has stopped (or will stop) making monthly payments to the affected participant. The amounts owed to the Plan are accumulated overpayments adjusted for earnings at five percent interest. To recover the amount owed to the Plan, the Applicant will retain the amount that the participant used to pay for the Buy-Back. If there are any amounts still owed to the Plan by the participant, the Applicant and Employer have represented to the Service that no additional actions are needed. The Employer fully reimbursed the Plan for the overpayments by having made supplemental contributions to the Plan in 2009 of \$363 million. Such amount exceeded the amounts specified by the Plan's actuary in regards to the mandatory Annual Required Contribution (ARC).

Employees' Retirement System of the County of Milwaukee

(b) For those affected participants who were hired by either United Regional Medical Services, Inc., as part of a joint venture between the Employer and Froedtert Memorial Lutheran Hospital or who became employed by Froedtert Memorial Lutheran Hospital in conjunction with the sale of Doyne Hospital or who retired from the Employer pursuant to Plan terms in Ordinance sections 201.24(4.25) and 201.24(4.26), the Employer will conform the Plan's terms to actual Plan operation.

(c) For all other affected participants, including those described above in Section 1, Failure 2(b) and Failure 2(c):

- The Applicant will rescind the Buy-In/Buy-Back purchases and recalculate the affected participants' benefits, including back DROP, under the Plan and the Plan's records will be updated to reflect reduced benefits and service credits associated with these purchases. If the participant has not received any retirement benefits from the Plan, the Applicant will remove the employee contributions associated with the service purchases from the Plan and refund them to the affected participants. The refund will include earnings of 5% mandated by the Plan's written terms for all employee contributions paid to the Plan.
- The Applicant will notify all participants in writing who are to receive such refund distributions. The notification will clearly state that the distribution is not subject to favorable tax treatment and specifically is not eligible for tax-free rollover.
- If benefits have commenced, and affected participants have already received overpayments from the Plan, any subsequent annuity payments paid by the Plan will be reduced to the correct amount. The amounts owed to the Plan are the accumulated overpayments, adjusted for 5% interest. To recover overpayments paid to the affected participants, the Applicant will reduce any refund of employee contributions by the amount owed to the Plan. The Applicant will attempt to recover any remaining overpayment amounts from the affected participants. This will involve giving them a choice to return such overpayment (as adjusted for interest at 5%) directly or by having future annuity payments reduced actuarially to recoup the overpayment. Such reduction will be computed over the life expectancy of the individual participant using the Plan's written terms for actuarial equivalence, including the stated interest rate and mortality table.
- If any overpayment amounts owed to the Plan cannot be recouped from the affected participants, then the Applicant and Employer have represented to the Service that no additional actions are needed. The Employer fully reimbursed the Plan for these overpayments by having made supplemental contributions to the Plan in 2009 of \$363 million. Such amount exceeded the amounts specified by the Plan's actuary in regards to the mandatory ARC.

Employees' Retirement System of the County of Milwaukee

Failure #3

The Employer has adopted (or will adopt) retroactive plan amendments to allow for higher contribution limits associated with Buy-In and Buy-Back purchases as permitted under Code section 415. For years, where individual purchases of service exceeded the limits of Code section 415 in effect for that year, the Applicant and the Employer request that no additional actions be taken because when viewed as a whole, the purchases of credit service would have been permitted under Code section 415 if such purchases had been funded over subsequent plan years while the participants were employed by the Employer. However, if any affected participant's excess payments cannot be resolved via the above actions then the purchased service credit shall be rescinded and the corrective actions described above in item (c) for Failure 2 shall apply.

Failure #4

The Employer has adopted (or will adopt) retroactive amendments that conform the terms of the Plan to its operation with respect to participants who completed Buy-Ins and Buy-Backs using funds from the Employer's 457(b) plan. However, for any service purchase that was not completed and where the participant used funds from the Employer's 457(b) plan, the Applicant will:

Rescind the Buy-In/Buy Back service purchases and recalculate the affected participants' benefits under the Plan and the Plan's records will be updated to reflect reduced Plan benefits, including back DROP and service credits associated with these purchases.

Remove the employee contributions associated with the service purchases from the Plan. The removal will include earnings of 5% mandated by the Plan's written terms for all employee contributions paid to the Plan. If any affected participant still has a pre-existing account under the Employer's 457(b) plan, the Applicant will transfer the funds back to that plan via a tax-free transfer. If the affected participant no longer has an account in the Employer's 457(b) plan or the tax-free transfer cannot be completed, the Applicant will distribute such amounts directly to the affected participant. The Applicant will notify all affected participants whose employee contributions are to be removed from the Plan.

For those affected participants receiving direct refund distributions from the Plan, the written notification will clearly state that the distribution is taxable, not subject to favorable tax treatment, and specifically that it is not eligible for tax-free rollover.

Failure #5

The Applicant will rescind the Buy-In/Buy Back service purchases and recalculate the affected participants' benefits under the Plan and the Plan's records will be updated to reflect reduced Plan benefits, including back DROP and service credits associated with these purchases.

Employees' Retirement System of the County of Milwaukee

To recover past overpayments paid to the affected participant, the Applicant will reduce any refund of employee monies by the amount owed to the Plan. The amount owed to the Plan is the accumulated overpayments, adjusted for 5% interest. The Applicant will attempt to recover any remaining overpayment amounts from the affected participant. This will involve giving them a choice to return such overpayment (as adjusted for interest) directly or by having future annuity payments reduced actuarially to recoup the overpayment. Such reduction will be computed over the life expectancy of the individual participant using the Plan's written terms for actuarial equivalence, including the stated interest rate and mortality table.

If any overpayment amounts owed to the Plan cannot be recouped from the affected participant, the Applicant and Employer have represented to the Service that no additional actions are needed. The Employer fully reimbursed the Plan for these overpayments by having made supplemental contributions to the Plan in 2009 of \$363 million. Such amount exceeded the amounts specified by the Plan's actuary in regards to the mandatory ARC.

Failure #6

The Applicant will compute participants' retirement benefits under the Plan and have the Plan distribute such amounts to the affected participants. Such distributions will include the amounts that should have been distributed during the period of failure had the Plan terms and Code section 401(a)(9) minimum distribution rules been followed.

The amounts distributed to the affected participants will be increased due to the delayed payment using the Plan's provisions for actuarial equivalence through the date of correction. This results in the use of an 8% interest rate. To the extent that any affected participants have died, the corrective distribution will be distributed to their beneficiaries.

The Applicant will notify each affected participant or beneficiary in writing that the corrective distribution is taxable, is not subject to favorable tax treatment, and specifically that it is not eligible for tax-free rollover.

Failure #7

The Applicant will take the following actions:

- For the four participants whose disability benefit was too high due to outside earnings, the Applicant will recalculate the benefit taking care to follow Plan provisions regarding the impact of outside earnings. Going forward, the monthly pension benefit paid to these individuals will be lowered to the appropriate amount that is consistent with the terms of the Plan. In some cases, the disability benefit was or is to be completely suspended. To recover the overpayments that were paid out to the affected Plan participants the Applicant is attempting to recoup such amounts from the affected Plan participants. The amount owed to the Plan is the accumulated overpayment amounts adjusted for 5% interest. The Applicant has entered into various settlement agreements with the affected

Employees' Retirement System of the County of Milwaukee

participants with monthly payments being made to the Plan or with additional benefit reductions.

- For the affected participant whose disability benefit was not reduced and converted to a retirement benefit at age 62, the Applicant went back to June 30, 2006, the date such conversion should have occurred and recomputed the participant's allowed retirement benefit under the terms of the Plan. Going forward, this reduced converted monthly pension will be paid to the affected participant. The Applicant computed the overpayment by comparing the properly determined benefit to what was actually paid to the participant during the period of failure. The overpayment was adjusted for earnings, using a 5% interest rate. The Applicant has entered into a settlement agreement with the affected participant where the corrected monthly retirement benefit has been reduced and will be recovered over a twenty year period beginning in 2008.
- If any overpayment amounts owed to the Plan cannot be recouped from the affected participants, the Applicant and Employer have represented to the Service that no additional actions are needed. The Employer fully reimbursed the Plan for these overpayments by having made supplemental contributions to the Plan in 2009 of \$363 million. Such amount exceeded the amounts specified by the Plan's actuary in regards to the mandatory ARC

Failure #8

The Applicant will recalculate each affected participant's benefit taking care to follow Plan provisions by using the correct mortality table. Going forward, the monthly pension benefit paid to these individuals will be raised to the appropriate amount that is consistent with the terms of the Plan. The Applicant will also compute the participant's underpayment of benefits that should have been paid had the Plan been operated correctly and have the Plan distribute such amounts to the affected participants. The amounts distributed to the affected participants will be increased due to the delayed payment using the Plan's provisions for actuarial equivalence through the date of correction. This results in the use of an 8% interest rate. To the extent that any affected participants have died, the corrective distribution will be distributed to their beneficiaries. The Applicant will notify each affected participant or beneficiary that the corrective distribution is taxable and is not eligible for tax-free rollover.

Failure #9

The Employer has corrected (or will correct) the qualification failure by adopting amendments that satisfy the requirements of GUST retroactively to the effective dates of the specific provisions contained in the amendments.

Failure #10

The Employer has corrected (or will correct) the qualification failure by adopting amendments that complies with the statutory, regulatory or guidance changes outlined in Notice 2007-94.

Employees' Retirement System of the County of Milwaukee

Failures #11 and #12

The Employer corrected the qualification failures by adopting good faith, interim amendments, and/or discretionary amendments required because of the Plan's implementation of an optional law change listed above on May 22, 2014. These amendments are effective retroactive to the effective dates of the specific provisions contained in the amendments.

SECTION III. APPLICANT'S PROCEDURES TO LOCATE AND NOTIFY FORMER EMPLOYEES OR BENEFICIARIES

To the extent, the Employer or Applicant is required to contact affected participants or beneficiaries, a written notice will be mailed to the last known address. If they cannot be located, the Applicant will:

- Check its records and Employer records for a more current address
- Attempt to identify and contact any individual the missing participant designated as a beneficiary and request current contact information for the missing participant.
- Make reasonable use of free internet search tools such as search engines, public record databases, obituaries and social media to locate the missing participant or beneficiary.
- Use a commercial locator service or credit-reporting agency to locate the missing participant or beneficiary.

Employees' Retirement System of the County of Milwaukee

If any affected participant (or his or her beneficiary) cannot be located, but is later found, the Plan will provide corrective benefits to him or her.

SECTION IV. APPLICANT'S REVISION OF ADMINISTRATIVE PROCEDURES

To prevent future failures, the Employer has hired legal Counsel to provide advice regarding the Plan. The Employer also hired a new independent auditor that will assist in verifying the operational compliance of the Plan. The Applicant has established various control measures to ensure that the Plan is operated in accordance with its terms. As part of this process, the Applicant is restructuring and upgrading its computer systems to allow for annual audits.

SECTION V. APPLICANT'S PAYMENT

The Applicant and Employer will neither attempt to amortize, deduct, or recover from the Service any compliance fee paid in connection with this compliance statement nor receive any Federal tax benefit on account of payment of such compliance fee.

SECTION VI. ENFORCEMENT RESOLUTION

The Service will not pursue the sanction of revoking the tax-favored status of the Plan under Code section 401(a) because of the failure(s) described in this compliance statement. This compliance statement considers only the acceptability of the correction method(s) and the revision(s) of administrative procedures described in the submission and does not express an opinion as to the accuracy or acceptability of any calculations or other materials submitted with the submission. The reliance provided by this compliance statement is limited to the specific failures and years specified and does not provide reliance for any other failure or year. In no event may this compliance statement be relied on for the purpose of concluding that the Plan, Applicant or Employer was not a party to an abusive tax avoidance transaction. The compliance statement should not be construed as affecting the rights of any party under any other law, including Title I of the Employee Retirement Income Security Act of 1974.

This compliance statement is conditioned on (1) there being no misstatement or omission of material facts in connection with the submission and (2) the completion of all corrections described in this compliance statement within one hundred fifty (150) days of the date of the compliance statement.

A determination letter application, required by section 6.05 of Rev. Proc. 2013-12, was included with this submission. As a result, this compliance statement is conditioned upon the issuance of a favorable determination letter with respect to the Plan as a result of determination letter application control number 309063012. If one or more of the failures described in this compliance statement are being corrected by proposed plan amendments then the Employer may adopt such amendments by the later of: (a) one hundred fifty (150) days of the date of the compliance statement or (b) ninety-one (91) days after the issuance of a favorable determination letter for the application. For governmental plans within the meaning of Code section 414(d) the deadline to adopt

Employees' Retirement System of the County of Milwaukee

these amendments is further extended to the 91st day after the close of the first legislative session that begins more than one hundred twenty (120) days after a favorable determination letter is issued for the application.

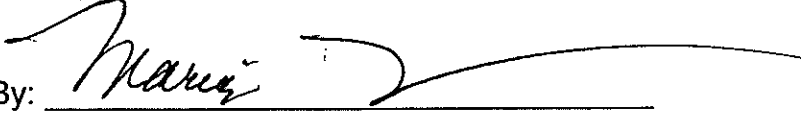
The Service will treat the failure to adopt interim amendments or amendments for optional law changes described in Failure #11 and Failure #12 as if they had been adopted timely for the purpose of making available the extended remedial amendment period currently set forth in Revenue Procedure 2007-44, 2007-2 C.B. 54, or its successors. However, this compliance statement does not constitute a determination as to whether any such plan amendments, as drafted, comply with the applicable changes in qualification requirements.

The Service will not pursue excise taxes under Code section 4974 on account of the qualification failure described in Failure # 6.

Employees' Retirement System of the County of Milwaukee

By signing this compliance statement, the Employer and Applicant hereby agrees to its terms.

County of Milwaukee

By: 

Title: DIRECTOR RETIREMENT PLAN SERVICES

Date: 6-15-16

Pension Board of the Employees' Retirement System of the County of Milwaukee

By: 

Title: CHAIR OF THE PENSION BOARD OF ERS

Date: 6/15/2016


Yan Mak

Approved: _____
Manager, Employee Plans Voluntary Compliance
Tax Exempt and Government Entities Division

Date: JUN 23 2016