

**Board of Administration
Federated City Employee's Retirement System/
Police and Fire Department Retirement Plan**

TAX QUALIFICATION REVIEW – JOINT SPECIAL MEETING

**Department of Retirement Services
1737 N. First Street
6th Floor Board Conference Room
San Jose, CA 95112**

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Russell Crosby

WEDNESDAY

OCTOBER 20, 2010

9:00 A.M.

AGENDA

WELCOME AND INTRODUCTION

Mary Beth Braitman, Ice Miller LLP, outside tax counsel

- I Top Substantive Issues for Tax Qualification of Governmental Defined Benefit Pension Plans
- II Internal Revenue Service Preferred Technical Language in Governmental Defined Benefit Pension Plans and Optional Provisions

BREAK

- III Tax Determination Letter Process and Voluntary Compliance Program
Pros and Cons
Next Steps
- IV Concluding Remarks

PUBLIC COMMENT – Matters not on Joint Study Session Agenda

ADJOURNMENT