



COMMISSIONER
TAX EXEMPT AND
GOVERNMENT ENTITIES
DIVISION

DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
WASHINGTON, D.C. 20224

*for action - Khawid / Sartan
Roberts
JA/EC/SW
BM*

FEB 24 2016

The Honorable Rick Snyder
Governor of the State of Michigan
111 South Capitol Avenue
Lansing, Michigan 48909

Dear Governor Snyder:

We wrote to you on November 20, 2015 in response to your letter dated October 15, 2015, regarding the status of claims for refund filed by certain school districts covered by the Michigan Public School Employees Retirement System (MPSERS).

In our letter of November 20, we told you that we are holding in abeyance all claims filed relative to Michigan state law, Public Act 75 of 2010, while we await the outcome of the constitutional challenge to that law within the state of Michigan. In performing our research on these claims, we determined that we inadvertently refunded some of them. Accordingly, we will write to those school districts that received refunds on claims filed relative to the 2010 Michigan law requesting that they return those refunds to us. If they return the refunds, they can file new claims for those periods with us, and we will hold those claims in abeyance while we await the outcome of the constitutional challenge to that law.

I appreciate your personal attention to Michigan's efforts to comply with our federal tax laws. If you have any questions, please contact me, or a member of your staff may contact Mary A. Epps, Acting Director, Office of Federal, State, and Local Governments, at (404) 338-8214.

Sincerely,

Donna C. Hansberry
Deputy Commissioner,
Tax Exempt/Government Entities