



Commonwealth of Massachusetts
 Public Employee Retirement Administration Commission
 Five Middlesex Avenue, Suite 304 | Somerville, MA 02145
 Phone 617 666 4446 Web www.mass.gov/perac
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INSTRUCTIONS FOR SUBMITTING THE ANNUAL STATEMENT OF EARNED INCOME

An incomplete or incorrectly completed *Statement* will impede timely processing. Please follow the instructions below to help PERAC process your *Statement* as quickly as possible.

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| Filing Deadline | You must complete the enclosed <i>Statement</i> in its entirety and file it with PERAC, along with copies of relevant tax forms and schedules, by April 15, 2018. |
| Personal Information | If the personal information printed at the top of the <i>Statement</i> contains errors or data is missing, fill in the circle to the right of the IMPORTANT indicator. Print the corrected information on the back of the form. Information that was correct on the front should not be reprinted on the back. If you don't need to use a field or fields, leave them blank. Please don't put a line through them. If you have an email address and would like to file electronically, please provide your address. |
| ●●●●●●●● | Answer all of the questions by filling in the circles completely in the column on the right hand side of the <i>Statement</i> . Indicate which forms you are enclosing by filling in the circle(s) completely. Our scanning software works best with darkened circles so please do not use check marks or x's. Please do not use red ink or pencil. |
| Details on Tax Forms: | |
| U.S. Individual Tax Return | If you file a Federal Income Tax Return, even if it is filed jointly and the only income is attributable to your spouse, you must enclose a copy of the first two pages of your U.S. Individual Income Tax Return (Federal Form 1040, or 1040A, or 1040EZ). |
| IRS Form 4868 Extension Request | If you or your accountant has requested an extension of time to file your Federal Income Tax Returns, you must still complete and file the Annual Statement of Earned Income and enclose a copy of the IRS Form 4868 Extension Request by April 15, 2018. When your Federal Tax Return is completed, you must then forward copies of the first two pages of your Federal Tax Return to PERAC along with the rest of the required documents. |
| Filing Electronically | If your Federal Tax Return is filed electronically, you must print out a copy of your completed tax return in order to enclose the required copies to the <i>Statement</i> . |
| Forms <u>NOT</u> to Enclose | The following documents are not needed to fulfill the reporting requirements and should not be submitted to PERAC: <ul style="list-style-type: none"> • Schedules A, B, D, EIC, R, SE, or Authorization of Signature of Federal Form 1040 • 1098 (mortgage interest statement) • 1099-DIV (dividends and distributions) • 1099-G (certain government payments) • 1099-INT (interest income) • 1099R's (distributions from pensions, annuities, retirement or profit sharing plans) • Form 8453-OL (tax declaration for an IRD e-file online return) • State Tax Returns (MA DOR forms, etc.) |

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| Stapling | Do not staple copies of tax forms and schedules to your <i>Statement</i> . We have a system to ensure that the forms you enclose do not become separated from your <i>Statement</i> . Stapling will actually result in slower processing. |
| Signing the <i>Statement</i> | Be sure to sign and date the back of the <i>Statement</i> in the boxes provided. |
| Keeping Copies | Keep a copy of your completed <i>Statement</i> and related tax forms for your records. |
| Blue Envelope | Use the enclosed self-addressed blue envelope to mail (regular, certified, FedEx, etc.) your <i>Statement</i> and enclosures to PERAC by April 15, 2018. |
| Faxing the <i>Statement</i> | Because the bar codes on faxed <i>Statements</i> cannot be processed accurately, faxed <i>Statements</i> will not be accepted. |
| Incomplete Submissions | If any of the required documents are missing from what you submit or are incomplete, you will receive a letter about what is problematic and guidance about how to resolve it. |
| Contacting PERAC | Please contact Ms. Sandra King at 617-666-4446, ext. 947 or Ms. Tracey Legaski at ext. 950. We urge you to leave a voice mail message with your name and telephone number if your call cannot be handled immediately. Calls will be returned as quickly as possible. |
| PERAC Website | Please visit mass.gov/perac , click on <i>Forms & Publications</i> to view a link to questions & answers about the <i>Annual Statement of Earned Income</i> . |

G.L. c. 32, § 91A Provides:

Every person pensioned or retired under any general or special law for disability, including accidental disability, shall in each year on or before April fifteenth subscribe, under the penalties of perjury, and file with the commission a statement, in such form as the commission shall prescribe, certifying the full amount of his earnings from earned income during the preceding year. Such pensioned or retired person shall annually submit to the commission all pertinent W-2 forms, 1099 forms, other requested tax forms and proof of income, and any other documentation requested by the commission; provided, however, that the commission may waive such filing by a member, if said member shall have been retired for more than 20 years, has not reported any earnings for the prior 10 years and signs an affidavit under the pains and penalties of perjury indicating that should the member realize any earned income in the future the member will forthwith notify the commission of that fact and again report under this section. Said forms and information shall be submitted on or before April fifteenth of each year. If such pensioned or retired person fails to submit such statement or such forms, and unless such person shall show good cause for such failure to submit such statements to the commission, the member's rights in and to the retirement allowance provided for in section six and seven shall terminate until the member has complied with his reporting requirements under this section. If such earnings exceed an amount which when added to the member's retirement allowance is greater than the

amount of regular compensation which would have been payable to such member if such member had continued in service in the grade held by him at the time he was retired plus the sum of \$15,000, said member shall refund the portion of his retirement allowance for such preceding year equal to such excess and until such refund is made, his pension or retirement allowance shall be held as security therefor. Prior to any termination or reduction of benefits pursuant to this section, the member shall be given a written notice and an opportunity to be heard by the retirement board and, upon such termination or reduction of benefits, shall have the right to appeal such action to the contributory retirement appeal board. A member shall not be entitled to recover a retirement allowance for any period during which the member's rights in and to his retirement allowance were terminated for failure to submit a statement to the commission under this section. After written notice and opportunity to be heard by the board, termination of a member's rights in and to a retirement allowance for failure to submit a statement to the commission shall be considered by the board to be effective as of the date that such statement was due to be submitted to the board. If a retirement allowance was paid to a member for any period during which such member's rights in and to a retirement allowance were terminated for failure to submit a statement to the commission, such member shall refund the portion of his retirement allowance attributable to such period.