

**MUNICIPAL FIRE & POLICE  
RETIREMENT SYSTEM OF IOWA**

---

**Statement of Tax and Employment Compliance**

**Statement of Tax Compliance:**

**Section 411.14 Fraudulent practices - correction of errors**

*“A person who knowingly makes a false statement or falsifies or permits to be falsified any record or records of the retirement system in an attempt to defraud the system as a result of such act, is guilty of a fraudulent practice. If any change or error in records results in a member or beneficiary receiving from the retirement system more or less than the member or beneficiary would have been entitled to receive had the records been correct, the system shall correct the error, and, as far as practicable, shall adjust the payments in such a manner that the actuarial equivalent of the benefit to which the member or beneficiary was correctly entitled, shall be paid.”*

**Statement of Employment Compliance:**

**Section 411.6(7) Returning to Duty**

**The Code of Iowa provides that a disability retirement benefit shall cease if the member returns to duty in a public safety occupation: as a special service member under IPERS; a member of PORS, or a member under Code Chapter 411 who was not restored to active service.**

- Mark if you **did not file** a federal or state income tax return because you have no income or your income is below the level required to file.
- Mark if you **do file** a federal or state income tax return but had no employment in 2017. Return this document with your tax forms.
- Mark if you **do file** a federal or state income tax return and had employment during the 2017 tax year. Return this document with your tax forms.

Please provide the following information for your **current** position:

Hire Date: \_\_\_\_\_ Job title: \_\_\_\_\_

Is this position covered under IPERS Protected Class, PORS, or MFPRSI?

Check one:  YES  NO

**I, (print name) \_\_\_\_\_, hereby certify the above information is true to the best of my knowledge. The tax forms submitted to the System is the exact return filed with the IRS. I am authorizing the System to acquire the return from the IRS if deemed necessary.**

\_\_\_\_\_  
Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Last 4 digits of SSN

**(Submit this Statement of Compliance with your tax forms by May 15, 2018)**