

## Kay Bolick

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**From:** Retirement Plan Services4, Group Annuities Government [RetirementPlanServices4@MassMutual.com]  
**Sent:** Monday, July 28, 2014 12:39 PM  
**To:** Kay Bolick  
**Subject:** Action Required - GN 751857 - City of Smyrna 401(a) Plan - DOMA Legislative Amendment Enclosed  
**Attachments:** 751857\_LEGAMEND.pdf; ATT00001.txt; ATT00002.htm  
**Importance:** High

Good Morning:

MassMutual is pleased to inform you that we have finalized the amendment to your defined contribution retirement plan document to comply with recent regulatory directives from the Internal Revenue Service regarding the Defense of Marriage Act of 1996.

The Internal Revenue Service (IRS) issued Revenue Ruling 2013-17 and IRS Notice 2014-19 as a result of the U.S. Supreme Court's decision in *United States v. Windsor*, which struck down Section 3 of the Defense of Marriage Act of 1996 ("DOMA") as unconstitutional because it prohibited the recognition of same-sex spouses for purposes of Federal tax law, including the Internal Revenue Code for purposes of your retirement plan.

Attached in this email is a file that contains the following documents:

- Letter of Instruction (LOI)
- Compliance Amendment
- Summary of Material Modifications

Please review the letter of instruction (LOI) first as it will help you walk through the enclosed documents and instructions for signing and returning your Compliance Amendment and Summary of Material Modifications.

For your convenience, a copy of the attached document will be posted on your MassMutual retirement website for your easy access.

*Please note that you are **required** to adopt the amendment by the end of the first regular legislative session of the legislative body with the authority to amend the plan that ends after **December 31, 2014**.*

Please retain the original copy of your signed Compliance Amendment and Summary of Material Modifications for your records and please return a signed copy to us by mail or fax to:

<u>Mail Address:</u> MassMutual Retirement Services P.O. Box 1583 Hartford, CT 06144-1583	<u>Overnight Mail Address:</u> MassMutual Retirement Services 1 Griffin Road North Windsor, CT 06095-1512
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Fax:  
(877) 526-2531 or (800) 678-8645

If you have any questions or need assistance, please contact your MassMutual Retirement Services Account Manager at **1-800-637-6444** extension **59430**.

Thank you for your time and have a good day.

MassMutual Retirement Services (MMRS)

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