MARINER

WASHOE COUNTY DEFERRED COMPENSATION COMMITTEE

457(b) & 401(a) Plan Amendments

Reinhart Law - Focus on Governmental Plans

Services:

Reinhart's Employee Benefits Department is one of the largest and most experienced in the country. With more than 40 attorneys and paralegals dedicated to employee benefits, we provide comprehensive counsel to employers and retirement plans on tax matters, investments, ERISA compliance, fiduciary responsibilities, and plan administration.

With respect to tax compliance, we have extensive experience advising governmental retirement plans on qualification, plan design, and ongoing compliance issues. Our governmental clients sponsor defined benefit plans and defined contribution plans (including 401(a) and 457(b) plans). We regularly assist clients with implementing new tax law requirements, identifying and correcting operational and document errors, and negotiating with the IRS when necessary.

Our experience includes:

- Preparing and reviewing plan amendments for tax consequences and compliance with the Internal Revenue Code and applicable state law.
- Advising on tax-qualification requirements and correcting plan errors through IRS correction programs.
- Assisting with private letter rulings, determination letters, and other IRS submissions.
- Representing clients in IRS audits and negotiating compliance statements through the IRS Voluntary Correction Program (VCP).
- Advising on the tax implications of plan distributions and related reporting requirements.
- Providing tax opinions and specialized tax guidance.
- Publishing regular newsletters and updates on developments in tax and benefits law.

Reinhart has extensive experience working with the IRS on EPCRS filings, determination letter applications, and other compliance matters. We have successfully represented clients in IRS audits and negotiated favorable resolutions, including reduced sanctions where appropriate. As tax laws continue to evolve and IRS guidance changes, we help retirement plans remain compliant, identify and address errors promptly, and evaluate the tax implications of plan amendments and administrative actions.

Rates:

Jessica Culotti (Partner):
- Standard Rate = $570
- Governmental Plan Discounted Rate = $541.50

Sam Rosin (Associate):
- Standard Rate = $365
- Governmental Plan Discounted Rate = $346.75