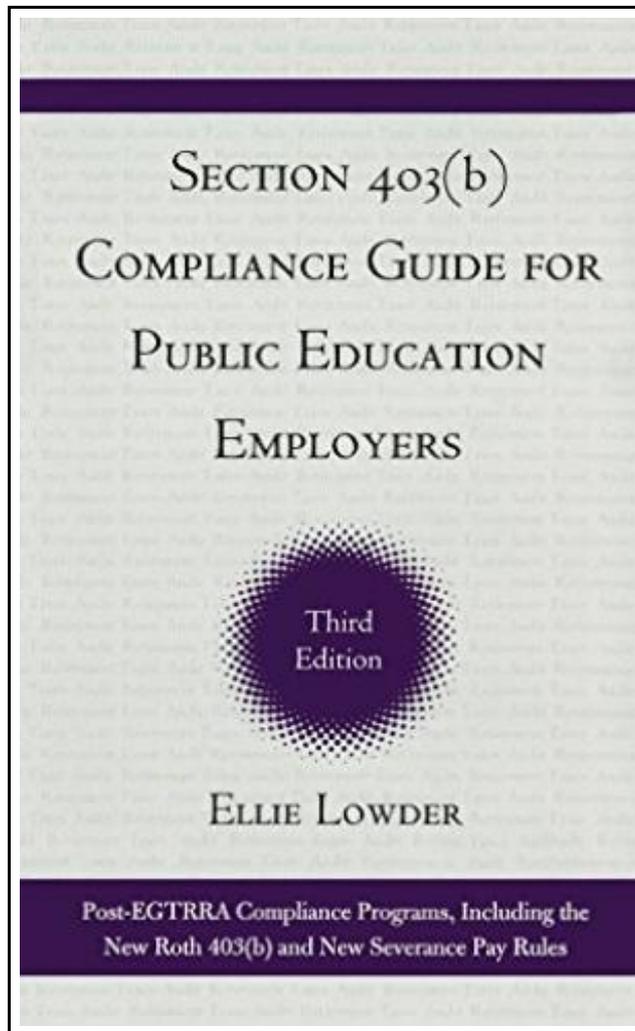


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ROWMAN LITTLEFIELD, United States, 2009. Hardback. Book Condition: New. Third. 218 x 142 mm. Language: English . Brand New Book. For several years, the Internal Revenue Service has been actively auditing public school districts TSA/403(b) programs and has indicated that the audits will continue until IRS field examiners routinely find that employers have compliance practices and procedures in place. Thus, school business officials must actively pursue compliance initiatives. It is imperative that compliance practices and procedures be amended to reflect the substantial changes contained in the Economic Growth and Tax Relief and Reconciliation Act of 2001 and subsequent IRS guidelines. This third edition incorporates the final regulations established on July 26, 2007 and provides both an explanation of the significant changes and a review of specimen forms and other resources prepared by the ASBO Retirement Plan Council (readily available at Every effort is made in this edition to deal with myths versus facts in terms of interpreting final regulations, as well as suggested best practices in continuing to maintain a 403(b) plan without an extensive administrative burden.

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