{stdlongdate} Member ID: {stdMbrPERSLinkID}

{stdMbrFullName}

{stdMbrAdrCorStreet1}

{x stdMbrAdrCorStreet2}

{stdMbrAdrCorCity} {stdMbrAdrCorState} {stdMbrAdrCorZip}

**RE: DISTRIBUTION OF RETIREMENT ACCOUNT**

Dear {stdMbrSalutation}:

To be eligible for a distribution of your NDPERS retirement account, you must terminate employment and be off the payroll of all covered employers for a minimum of 31 days. NDPERS has been notified that your employment transferred from the {qu PreviousEmployer} to {qu Newemployer} within 31 days. Both of these employers are covered under NDPERS. Since you did not terminate your employment with all covered employers for 31 days, you were not eligible for the distribution of your retirement account that occurred on { DistributionDate}.

Since the funds have already been disbursed, you have the following options:

1. Return the distribution check issued by NDPERS. By doing so, your retirement account will be reinstated with all eligible service credit of {PSCmonths}months and funds, including employee & employer contributions. This will ensure that you are eligible to receive disability benefits, retirement benefits, and retiree health insurance credit for your previous employment. If you decide to select this option, the check must be returned within 60 days of the distribution date.
2. If the distribution check issued by NDPERS has been cashed, then you must submit a personal check for the full gross distribution. The 1099R on file can not be deleted and the distribution must be reported to the IRS. You will still be responsible for reporting the distribution on your tax return and paying any tax or penalty which may be due. The money that you returned by personal check will be deposited into your account as employee paid contributions and the employer contributions will be reinstated.
3. Keep the distribution and forfeit all service credit of {PSCmonths} months that you had on file up until the date of the refund. In addition to forfeiting this credit, you will also be forfeiting eligibility for disability benefits, retirement benefits, non-vested employer contributions attributable to your previous credit and retiree health insurance credit for your previous employment.

Please send NDPERS written notification by {qu NotificationDate} instructing us of your decision.

If you have any questions, please call NDPERS at {stdNDPERSPhoneNumber} or {stdNDPERSTollFreePhoneNumber}.

Sincerely,

NDPERS Benefits Division