



Survivor Certification of Eligibility for Public Safety Officer Survivor Benefit Tax Exemption

Wisconsin Department
of Employee Trust Funds
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The federal Taxpayer Relief Act of 1997, the Fallen Hero Survivor Benefit Fairness Act of 2001 and the 2015 Don't Tax Our Fallen Public Safety Heroes Act provide an income tax exemption for survivor annuities and lump sums paid to the surviving spouse, former spouse and/or children of public safety officers who have been killed in the line of duty.

To qualify for this tax exemption, *all* of the following federal eligibility requirements must be met:

- The decedent must have been employed under the WRS as a law enforcement officer, as defined in section 1204 of the Omnibus Crime Control and Safe Streets Act of 1968. This includes, but is not limited to police officers, corrections officers, probation and parole agents, and judicial officers. Firefighters, members of rescue squads and members of ambulance crews are also eligible. **Be aware that not all protective category employees under the WRS fall within this definition.** For example, game wardens do not meet the federal definition of a “public safety officer.”
- The decedent must have been killed in the line of duty while an active WRS-covered employee.
- The annuity or lump sum must be attributable to the decedent’s service as a public safety officer.
- The annuity or lump sum must not be paid to a person who was a substantial contributing factor to the decedent’s death.

If you believe your situation qualifies for the tax exemption, please **complete the information below** and return this form to the Department of Employee Trust Funds. After ETF receives this form, ETF will send the decedent’s employer a form to certify that the decedent’s job and the circumstances of his or her death met the requirements of federal law.

After ETF receives a completed certification from the decedent’s employer, your annual 1099-R will reflect that the portion of your WRS annuity attributable to the decedent’s service as a public safety officer is tax-exempt.

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| Name of decedent (first, middle, last) | Decedent’s SSN | Decedent’s birth date (MM/DD/CCYY) |
| By completing and signing this document, I am certifying that the Wisconsin Retirement System annuity or lump sum I am or will be receiving as a survivor of the above-named public safety officer meets all of the eligibility criteria listed above. I understand that Wis. Stat. § 943.395 provides criminal penalties for knowingly making false or fraudulent claims on this form, and hereby certify that, to the best of my knowledge and belief, the information completed by me is <u>true and correct</u> . | | |
| Your name (please print) | Your Social Security number | |
| Your relationship to the decedent | Telephone () | |
| Your signature | Date (MM/DD/CCYY) | |

Note: It is the responsibility of each individual to determine his or her eligibility based on the federal regulations. ETF does not have the authority or ability to make this determination because federal law defines the eligibility criteria for this tax exemption. If you are unsure about your eligibility for this tax exemption, contact your tax advisor or the Internal Revenue Service.

| For Department Use Only | |
|-------------------------|------------|
| Deceased member’s name: | Member ID: |