

RESOLUTION NO. 2015-23

**A RESOLUTION AMENDING THE BREVARD OPEB TRUST
Amendment No. Two
{Resolution No. 2011-12; Amendment #1 Res. No. 2012-06}**

WHEREAS, the City of Brevard participates in a post-employment benefit related program called the OTHER POST-EMPLOYMENT BENEFITS TRUST (OPEB), which allows certain assets to be invested in an Irrevocable Trust; and

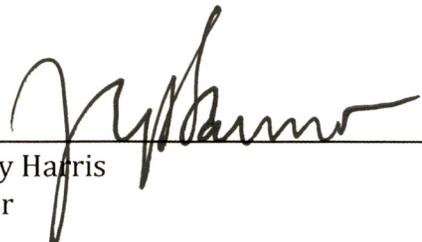
WHEREAS, The purpose of the Trust is to hold assets from which to satisfy the Employer's commitment to provide post-employment benefits (other than pension benefits), as offered by the Employer to its employees in accordance with the Employer's policies and/or applicable collective bargaining agreements; and

WHEREAS, City Council has determined the need to amend the Brevard OPEB Trust by updating the OPEB Co-trustees.

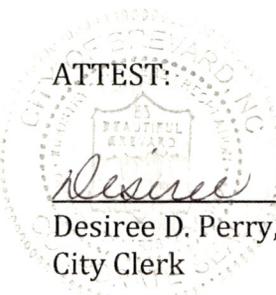
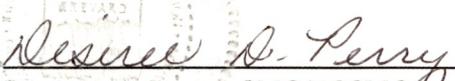
NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF BREVARD:

1. The co-trustees shall be and are hereby designated as James R. Fatland, City Manager/Finance Director and Derrick Swing, Human Resources Director; and
2. The said Trust is tax exempt and separate from the City of Brevard with its own Employer Identification Number (EIN #45-6335061).
3. This Resolution shall be effective upon adoption by City Council.

Adopted this the 21st day of September, 2015.



Jimmy Harris
Mayor

ATTEST:



Desiree D. Perry, CMC NCCMC
City Clerk

 **IRS** DEPARTMENT OF THE TREASURY
INTERNAL REVENUE SERVICE
CINCINNATI OH 45999-0023

Inst: 02
Acct: 3110115250

BREVARD OPEB TR
TERRELL L SCRUGGS TRKE /
95 W MAIN ST
BREVARD, NC 28712

Date of this notice: 06-20-2011

Employer Identification Number:
45-6335061

Form: SS-4

Number of this notice: CP 575 B

For assistance you may call us at:
1-800-829-4933

IF YOU WRITE, ATTACH THE
STUB AT THE END OF THIS NOTICE.

WE ASSIGNED YOU AN EMPLOYER IDENTIFICATION NUMBER

Thank you for applying for an Employer Identification Number (EIN). We assigned you EIN 45-6335061. This EIN will identify your estate or trust. If you are not the applicant, please contact the individual who is handling the estate or trust for you. Please keep this notice in your permanent records.

When filing tax documents, payments, and related correspondence, it is very important that you use your EIN and complete name and address exactly as shown above. Any variation may cause a delay in processing, result in incorrect information in your account, or even cause you to be assigned more than one EIN. If the information is not correct as shown above, please make the correction using the attached tear off stub and return it to us.

Based on the information received from you or your representative, you must file the following form(s) by the date(s) shown.

Form 1041

04/15/2012

If you have questions about the form(s) or the due date(s) shown, you can call us at the phone number or write to us at the address shown at the top of this notice. If you need help in determining your annual accounting period (tax year), see Publication 538, *Accounting Periods and Methods*.

We assigned you a tax classification based on information obtained from you or your representative. It is not a legal determination of your tax classification, and is not binding on the IRS. If you want a legal determination of your tax classification, you may request a private letter ruling from the IRS under the guidelines in Revenue Procedure 2004-1, 2004-1 I.R.B. 1 (or superseding Revenue Procedure for the year at issue). Note: Certain tax classification elections can be requested by filing Form 8832, *Entity Classification Election*. See Form 8832 and its instructions for additional information.

To obtain tax forms and publications, including those referenced in this notice, visit our Web site at www.irs.gov. If you do not have access to the Internet, call 1-800-829-3676 (TTY/TDD 1-800-829-4059) or visit your local IRS office.