

June 26, 1975

Dear :

This is in reply to your letter of January 15, 1975, on behalf of . would like the Internal Revenue Service or the Department of Labor to inform the Health, Welfare and Retirement Trust Funds Board of the [State] that it cannot require the filing of Forms R-2 since the Employee Retirement Income Security Act of 1974 (ERISA) has preempted all State law.

I am advised by of this Department that it is true that section 514(a) of the ERISA provides that the provisions of Title I and Title IV shall supersede any and all State law insofar they may now or hereafter relate to any employee benefit plan described in section 4(a) and not exempt under 4(b) as of January 1, 1975. However, states will still have the authority to require reports covering periods prior to this date. [State], therefore, would have the authority to require the filing of its Form R-2 for any period prior to January 1, 1975. The Department of Labor would have no jurisdiction in this matter.

I hope this information will assist you in replying to . As requested, your correspondence is returned.

Sincerely,