



Nationwide is committed to helping plan participants – particularly in times of need.

We are providing this update on our Unforeseeable Emergency regulations in response to recent disasters like Hurricane Maria and the California wildfires. Plan participants often rely on the Unforeseeable Emergencies' section of the 457 tax code for withdrawals from their supplemental retirement plan. The IRS has specific guidelines around this process. We want to assure you we are doing everything we can to stay compliant with these guidelines while also serving your members.

The IRS has granted relief to taxpayers who have been adversely affected by recent disasters and who would like to utilize retirement plan assets in qualified employer plans to alleviate hardships caused by Hurricane Maria and the California wildfires. We are actively monitoring which counties and parishes qualify for this taxpayer relief as declared by the IRS and will continue to provide updates upon receipt.

The IRS announcement provides relief from certain verification procedures that may be required under retirement plans with respect to loans and hardship distributions. However, as soon as practicable, Nationwide is required to make a reasonable attempt to obtain any forgone supporting documentation from participants at a later date.

In compliance with IRS relief for victims of Hurricane Maria and the California wildfires, Nationwide has implemented an expedited Unforeseeable Emergency (UE) process.

To date, the following counties in California qualify for this expedited UE process:

Butte, Lake, Mendocino, Napa, Nevada, Orange, Solano, Sonoma, Yuba

**An over the phone UE distribution process is effective immediately until January 31, 2018. If members have an IRC 457 account with Nationwide, they may request a UE distribution by calling our customer service at 1-877-677-3678. Representatives are available from 8:00AM – 11:00PM ET Monday through Friday and 9:00AM – 6:00PM ET Saturday. They may also email Nationwide at [nrsforu@nationwide.com](mailto:nrsforu@nationwide.com) with any questions.**

Nationwide is requesting participants who would like their distributions to be paid via direct deposit, to fax a copy of their voided check or complete our direct deposit authorization form to 1-877-677-4329 to ensure that the disbursed assets are credited into the correct bank account without delay while also trying to maintain account security measures.

We value your partnership and stand ready to serve your members.

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