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Financial Secretary

IMPORTANT TAX INFORMATION REQUEST

Dear Participant:

The Affordable Care Act, also known as Obamacare, requires every U.S. citizen, U.S. national or lawfully present immigrant to have health care coverage or pay a penalty unless they qualify for an exemption. This means that taxpayers must now report their health care coverage status to the Internal Revenue Service (IRS) when they file their tax return. This Fund is required to report the health care coverage status of covered individuals to the IRS. You are receiving this letter because we are missing information we need to report your health care coverage status.

We are required to report your health care coverage status to the IRS using Form 1095-B, which will be sent to the IRS and to you by the Fund. In order for us to complete this form, we must have Tax Identification Numbers (TINs), which for most individuals is the Social Security Number (SSN), for all covered members.

Why does the Fund need TINs/SSNs?

- The IRS requires the Fund to include and report the TINs/SSNs of its covered members on Form 1095-B. The IRS will use the information on the Form 1095-B we issue and match it to the information you report on your 1040 income tax return in order to verify whether or not you had health coverage during the tax year.

What will happen if I don't supply the needed TINs/SSNs?

- If we are unable to include your TINs/SSNs on your Form 1095-B, the IRS may be unable to match the information you report on your income tax return to the information on our 1095-B Form. You may be audited by and/or charged a shared responsibility fee by the IRS under the Affordable Care Act.

When will I receive the form?

- The Fund will send you the completed 2015 1095-B form by January 31, 2016, so you have this information available to prepare and file your 2015 taxes.

How to safely provide TINs/SSNs to the Fund

You are responsible for providing or updating TINs/SSNs for yourself and, if applicable, any covered minor (under 18 years old) and/or disabled dependents. If you are a covered spouse or an adult dependent, you are also responsible for providing or updating your own TIN/SSN.

Please provide us with your TIN/SSN information no later than December 15, 2015. There are two ways you can do this:

By Mail:

Complete and sign the enclosed form and send it to us at the following address:

IUOE Local 138 Welfare Fund

137 Gazza Blvd

Farmingdale, NY 11735

We have included a postage-paid envelope for your convenience.

By Telephone:

Call the Fund Office at (631) 694-2480 option 2, from 7am to 4 pm, Monday through Friday, to verbally provide us with TIN/SSN.

If you have any questions about this request, please call us at (631) 694-2480, from 7am to 4pm, Monday through Friday.

For more information, you may also visit the IRS' website: <http://www.irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055>.

Sincerely,

Stephen Barnett

Welfare Fund Administrator

PROVIDE AND/OR UPDATE YOUR TAX IDENTIFICATION NUMBER (TIN)

Please provide the Tax Identification Numbers (TINs), which for most individuals is the Social Security Number (SSN), for yourself and, if applicable, any covered minor (under 18 years old) and/or disabled dependents, if listed below. If you are a covered spouse or an adult dependent, you are also responsible for providing or updating your own social security numbers, if you are listed.

The TIN/SSN:

- Must contain 9 characters
- Cannot be all the same number (for example, 000-00-0000, 222-22-2222, 444-44-4444, etc.)
- Must be numeric (no letters)

The TIN/SSN provided must match the individual(s) listed on this form.

If you have any questions about this request or Form, please call the Fund Office at (631) 694-2480, from 7 am to 4 pm, Monday through Friday.

Please provide us with your TIN/SSN information no later than December 15, 2015. Using the enclosed postage-paid envelope, send completed and signed forms to:

137 Gazza Blvd
Farmingdale, NY 11735

I certify under penalty of perjury that the information supplied below is correct.

Print Name: _____

Signature: _____ Date: _____

TIN needed for the following individual(s):

LAST NAME: FIRST NAME:

ADDRESS:

DATE OF BIRTH:

*WRITE TIN HERE: _____

*If you have not been issued a TIN/SSN or you are waiting for one to be issued to you or your dependent, please indicate.