IMPORTANT MEMORANDUM

To: All Health Fund Participants

From: Wilson-McShane Corporation

Re: Internal Revenue Service ("IRS") – Form 1095-B

All Health Fund Participants,

Since 2015, your health fund has made available to you the IRS Form 1095-B. This form summarizes the months of health insurance coverage you and your eligible dependents had under the health fund for the previous calendar year. You previously needed this form for personal income tax return purposes. Beginning with the 2019 tax year and thereafter, federal law reduced the individual shared responsibility payment (tax penalty) to \$0 if there were months in which you failed to maintain health insurance coverage. In other words, you do not need Form 1095-B to complete and file your personal income tax return and will no longer automatically receive Form 1095-B from the Fund.

The health fund is still required to allow participants the ability to request a Form 1095-B by the following means:

- 1. Request Via Telephone Dial 1-800-535-6373 (Please be prepared to confirm your fund/union name, your name, mailing address, date of birth and last 4 digits of your Social Security Number);
- 2. Request Via E-Mail Submit a request to 1095request@wilson-mcshane.com (Please be sure to include your fund/union name, your name, mailing address, date of birth, phone number and last 4 digits of your Social Security Number in the email); or,
- 3. Request Via Mail Submit a written request including your fund/union name, your name, mailing address, date of birth, phone number and last 4 digits of your Social Security Number in the request to:

Wilson-McShane Corporation Attn: Eligibility Department 3001 Metro Drive, Suite 500 Bloomington, MN 55425

Again, you do not need Form 1095-B to complete and file your personal income tax return.

If you have any questions regarding this matter, please call Wilson-McShane Corporation at 952-854-0795 or toll free at 800-535-6373.