

**IBEW Local 347 Electrical Workers
Fringe Benefit Funds**

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In January 2018, you will receive an Internal Revenue Service Form 1095-B ("Form 1095-B") from the IBEW Local 347 Electrical Workers Health and Welfare Fund ("Plan"). **You will need this Form 1095-B to complete your 2017 federal tax return.** The purpose of the letter is to provide you information about the Form 1095-B and explain why it is important for you to save the Form 1095-B that you receive from the Plan.

The Affordable Care Act ("ACA") requires health plans to submit information to plan participants and the Internal Revenue Service ("IRS") regarding health coverage provided to plan participants during the prior calendar year. This information is submitted on the Form 1095-B and is used by the IRS to enforce the ACA's "individual mandate," which requires most individuals to either have qualifying health coverage or pay a penalty.

In January 2018, the Plan will send you a copy of the Form 1095-B that it will submit to the IRS. If you would prefer to receive this Form 1095-B electronically, you may elect to have your Form 1095-B available on the Plan's website rather than mailed to you by visiting the Plan's website, www.ibew347benefits.com, signing in to your account and following the instructions. If you select this option, you will need to sign-in to the Plan's website after January 20, 2018 to view and download your Form 1095-B. The opt-in for electronic delivery must be made by January 10, 2018 in order to not receive a mailed form.

The Form 1095-B that you receive from the Plan will indicate the months in which you and your dependent(s) had coverage from the Plan. You will need this Form 1095-B to complete your 2017 federal tax return, which will ask whether or not you and your dependent(s) had qualifying health coverage during the 2017 calendar year. **Therefore, it is important for you to keep the Form 1095-B with your tax documents and provide it to your tax preparer.** It is also important for you to review the Form 1095-B to ensure that the information is correct. If you find a discrepancy, please contact the Fund Office.

The ACA also requires certain employers to submit information to participants and the IRS regarding health coverage provided to employees during the prior calendar year. The employers subject to these ACA reporting requirements are referred to as Applicable Large Employers ("ALEs"). Generally, an employer is an ALE if it had an average of at least 50 full-time employees (including both union and non-union employees) in the prior calendar year. This means that if you worked for an ALE during the 2017 calendar year, you will receive a form from that employer called an IRS Form 1095-C ("Form 1095-C"). If you receive a Form 1095-C, you should keep it with your tax documents in case your tax preparer asks to review the information while (s)he is preparing your federal tax return.

If you have any questions, please do not hesitate to contact the Plan's Fund Office at (844)347-IBEW(4239). Additional information can also be found on the Fund's website at www.ibew347benefits.com.