

ILWU-PMA BENEFIT PLANS /

International Longshore & Warehouse Union —
Pacific Maritime Association www.benefitplans.org

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ILWU-PMA Pension Plan
ILWU-PMA Welfare Plan

ILWU-PMA Watchmen Pension Plan

January 16, 2015

To: ILWU Longshore, Ship Clerk, Walking Boss/Foreman

From: Mario Perez, Manager, Welfare Plans

Subject: Form 1099-MISC Bulletin

The Internal Revenue Service requires that Form 1099-MISC be filed with the IRS and issued to any person who receives a benefit from which federal tax has been withheld. Accordingly, a Form 1099-MISC for the 2014 calendar year is being mailed to persons who received a Social Security Supplementation Benefit.

Attached for your files is a copy of the applicable informational bulletin which will be enclosed with the 1099-MISC form.


Attachment

cc: Area Welfare Directors

A copy of this memo can be downloaded at www.benefitplans.org

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INFORMATION FOR PERSONS RECEIVING A SOCIAL SECURITY SUPPLEMENTATION BENEFIT

The Internal Revenue Service (IRS) requires that a form 1099-MISC be filed with the IRS and issued to any person who received a payment from which federal tax has been withheld. The enclosed Form 1099-MISC shows the total amount of the Social Security Supplementation Benefit payment issued to you in 2014 and the amount of Federal Income Tax withheld.

NOTE: This bulletin is being distributed as a matter of convenience. All questions regarding taxes should be referred to your individual tax advisor.

Enclosure