

## **IMPORTANT NOTICE**

Effective January 1, 2004 the Board of Trustees of Local 282 Legal Services Trust Fund has amended the Legal Plan as follows:

1. Under Internal Revenue Service regulations the value of a Legal Services benefit must be treated as income. As you may be aware, this process has become burdensome for a significant number of participants. In an effort to minimize the tax liability exposure, all eligible participants during the calendar year 2004 and thereafter will receive a W2 form with a tax liability exposure of approximately fifty (\$50.00) or less. If you are eligible for the Legal Services benefit you will receive a W2 form and be responsible for the tax whether you receive legal services during the year or not.
2. Since the tax liability exposure will be allocated to all participants, we have improved the plan to contain unlimited hours of all legal services covered under the Plan except for civil litigation and uncontested matrimonial matters (which will continue to have a 30 hour limitation).
3. All participants that are eligible for Legal Services are encouraged to take advantage of unlimited access to this benefit with the above two exceptions.

Remember, all eligible participants will share in the tax liability whether you use the Legal Services Plan or not.

Sincerely,

Board of Trustees