

# Information Reporting

6055 & 6056

## 6055 & 6056

This document is intended to provide you with a high-level understanding of the compliance requirements facing you and your employees. Please note that all details are a best interpretation of information available as of the print date and should not be construed as tax or legal advice. Due to continual legislative updates, details within this document are likely to change. This document will be revised frequently so please contact us periodically to determine if a revision is available. 081215bp

# Information Reporting Requirements under ACA

The Affordable Care Act added sections 6055 and 6056 to the Internal Revenue Code which require employers to file information returns and furnish statements to individuals about their health insurance coverage. Reporting requirements for each code section is provided below.

	6055 (Reporting by Health Coverage Providers)		6056 (Reporting Offers of Health Insurance by Employers)	
<b>Group Size</b>	All employers that provide health coverage.		Employers with 50 or more full-time equivalent employees.*	
<b>Reported by</b>	Fully-Insured Plans: Insurer Self-Insured Plans: Employer		Fully-Insured Plans: Employer Self-Insured Plans: Employer	
<b>Reporting Deadline</b>	January 31, 2016 to employees. February 29, 2016 to IRS (if employer reporting on paper). March 31, 2016 to IRS (if employer reporting electronically).		January 31, 2016 to employees. February 29, 2016 to IRS (if employer reporting on paper). March 31, 2016 to IRS (if employer reporting electronically).	
<b>2015 Required Forms</b>	<a href="#">Form 1095-B</a> (2015 Draft Form - Health Coverage) <a href="#">Form 1094-B</a> (2015 Draft Form - Transmittal of Health Coverage Information Returns)		<a href="#">Form 1095-C</a> (2015 Draft Form - Employer Provided Health Insurance Offer and Coverage) <a href="#">Form 1094-C</a> (2015 Draft Form - Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns)	
<b>Form Instructions</b>	<a href="#">1095-B Instructions 2014</a> <a href="#">1094-B Instructions 2014</a>	<a href="#">1095-B Instructions 2015</a> <a href="#">1094-B Instructions 2015</a>	<a href="#">1095-C Instructions 2014</a> <a href="#">1094-C Instructions 2014</a>	<a href="#">1095-C Instructions 2015</a> <a href="#">1094-C Instructions 2015</a>
<b>Required Information</b>	1095-B reports the name, address and social security number of all individuals (employees, spouses, dependents and others) who are covered under an employer's medical plan and the number of months during which the individual had at least one day of coverage.		1095-C is a monthly collection of an employee's name, address, and SSNs, whether the employee and their dependents were offered health coverage each month that met the minimum value standard, the employee's share of the monthly premium for the lowest-cost minimum value health coverage offered, whether the employee was full-time, whether the employee was enrolled in the health plan, plus additional information.	
<b>Why</b>	The information provided in this reporting will allow the IRS to verify which individuals have been enrolled in minimum essential coverage through a employer, thereby, avoiding the individual mandate penalty tax.		The IRS will use the information reported on Form 1095-C to determine whether an employer is assessed a penalty tax. This form will also be used to determine whether an employee is eligible for premium tax credits if they purchased coverage through their state's marketplace.	
<b>General Penalty</b>	Up to \$250 per return for failing to timely file the returns or furnish statements to employees (up to \$3 million). For full penalties, see <a href="#">HR 1295</a> .		Up to \$250 per return for failing to timely file the returns or furnish statements to employees (up to \$3 million). For full penalties, see <a href="#">HR 1295</a> .	
<b>More Info</b>	<a href="#">6055 IRS Q&amp;A</a>	<a href="#">6055 Final Regulations</a>	<a href="#">6056 IRS Q&amp;A</a> <a href="#">1094-C &amp; 1095-C FAQs</a>	<a href="#">6056 Final Regulations</a>

## Preparation Suggestions

- Research the new reporting requirements and review the IRS forms.
- Establish procedures to determine and document each employee's full-time or part-time employment status by month.
- Establish procedures to track offers of health coverage and the health plan enrollment by month.
- Discuss reporting requirements with your health plan's insurer/third-party administrator and your payroll vendor to determine who will be responsible for data collection and form preparation.
- Implement procedures as soon as possible to collect the needed data.

**Part I Responsible Individual**

<p><b>1</b> Name of responsible individual</p>	<p><b>2</b> Social security number (SSN)</p>	<p><b>3</b> Date of birth (If SSN is not available)</p>
<p><b>4</b> Street address (including apartment no.)</p>	<p><b>5</b> City or town</p>	<p><b>6</b> State or province</p>
<p><b>8</b> Enter letter identifying Origin of the Policy (see instructions for codes): . . . . . ▶ <input type="checkbox"/></p>		<p><b>7</b> Country and ZIP or foreign postal code</p>
<p><b>9</b> Small Business Health Options Program (SHOP) Marketplace identifier, if applicable</p>		

**Part II Employer Sponsored Coverage** (see instructions)

<p><b>10</b> Employer name</p>	<p><b>11</b> Employer identification number (EIN)</p>
<p><b>12</b> Street address (including room or suite no.)</p>	<p><b>13</b> City or town</p>
<p><b>14</b> State or province</p>	<p><b>15</b> Country and ZIP or foreign postal code</p>

**Part III Issuer or Other Coverage Provider** (see instructions)

<p><b>16</b> Name</p>	<p><b>17</b> Employer identification number (EIN)</p>	<p><b>18</b> Contact telephone number</p>
<p><b>19</b> Street address (including room or suite no.)</p>	<p><b>20</b> City or town</p>	<p><b>21</b> State or province</p>
<p><b>22</b> Country and ZIP or foreign postal code</p>		

**Part IV Covered Individuals** (Enter the information for each covered individual(s).)

(a) Name of covered individual(s)	(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 12 months	(e) Months of coverage											
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
<b>23</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>24</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>25</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>26</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>27</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>28</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name of responsible individual	Social security number (SSN)	Date of birth (If SSN is not available)
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**Part IV Covered Individuals – Continuation Sheet**

(a) Name of covered individual(s)	(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 12 months	(e) Months of coverage												
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
29			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
35			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
36			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
37			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
38			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
39			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
40			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Form **1094-B**

Department of the Treasury  
Internal Revenue Service

# DRAFT AS OF Transmittal of Health Coverage Information Returns

▶ Information about Form 1094-B and its separate instructions is at [www.irs.gov/form1094b](http://www.irs.gov/form1094b).

1115

OMB No. 1545-2252

**2015**

1 Filer's name		2 Employer identification number (EIN)	
3 Name of person to contact		4 Contact telephone number	
5 Street address (including room or suite no.)		6 City or town	
7 State or province		8 Country and ZIP or foreign postal code	
9 Total number of Forms 1095-B submitted with this transmittal . . . . . ▶			

May 27, 2015  
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Under penalties of perjury, I declare that I have examined this return and accompanying documents, and, to the best of my knowledge and belief, they are true, correct and complete.

▶ \_\_\_\_\_  
Signature

▶ \_\_\_\_\_  
Title

▶ \_\_\_\_\_  
Date

**For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.**

Cat. No. 61570P

Form **1094-B** (2015)

**Employer-Provided Health Insurance Offer and Coverage**

► Information about Form 1095-C and its separate instructions is at [www.irs.gov/1095c](http://www.irs.gov/1095c).

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OMB No. 1545-2251

CORRECTED

**2015**

**Part I Employee**

**Applicable Large Employer Member (Employer)**

1 Name of employee		2 Social security number (SSN)		7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)				9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town	5 State or province	6 Country and ZIP or foreign postal code		11 City or town	12 State or province		13 Country and ZIP or foreign postal code		

**Part II Employee Offer and Coverage**

**Plan Start Month (Enter 2-digit number):**

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

**Part III Covered Individuals**

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
				Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
18			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
19			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
20			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
21			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
22			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Name of employee

Social security number (SSN)

DRAFT AS OF

Part III Covered Individuals – Continuation Sheet

(a) Name of covered individual(s)	(b) SSN	(c) DOB (if SSN is not available)	(d) Covered all 12 months	(e) Months of coverage												
				Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	Oct	Nov	Dec	
23			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
26			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
27			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
28			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
29			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
30			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
31			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
32			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
33			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
34			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

June 16, 2015  
DO NOT FILE

Note about 2015 Form 1095-C:

- The attached draft is generally unchanged from the 2014 Form 1095-C, except for the addition of one new field, titled “Plan Start Month.” This new field is optional for 2015. This means filers can choose to add this field and provide plan year information, to add this field and enter “00,” or, at their option, to leave this new field out (thus using the 2014 format). For 2016 and beyond, this field will be required.
- The attached draft also includes a continuation sheet that filers use if they need to report coverage for more than six individuals.
- For 2015, the indicator codes in Part II, line 14, “Offer of Coverage” will remain unchanged from those in 2014. See the 2014 instructions for Forms 1094-C and Forms 1095-C for more information on the 2014 codes.
- For 2016 and beyond, filers will need to include two additional codes, if applicable. These new indicator codes will indicate to the IRS and to full-time employees that the employer’s offer to the spouse is a conditional offer. For more information see the FAQs on [www.irs.gov](http://www.irs.gov).



Form **1094-C**

Department of the Treasury  
Internal Revenue Service

# Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

► Information about Form 1094-C and its separate instructions is at [www.irs.gov/f1094c](http://www.irs.gov/f1094c).

CORRECTED

120116  
OMB No. 1545-2251

**2015**

## Part I Applicable Large Employer Member (ALE Member)

1 Name of ALE Member (Employer)		2 Employer identification number (EIN)	
3 Street address (including room or suite no.)			
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	
7 Name of person to contact		8 Contact telephone number	
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)	
11 Street address (including room or suite no.)			
12 City or town	13 State or province	14 Country and ZIP or foreign postal code	
15 Name of person to contact		16 Contact telephone number	

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17 Reserved . . . . .

18 Total number of Forms 1095-C submitted with this transmittal . . . . . ►

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions . . . . .

## Part II ALE Member Information

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member . . . . . ►

21 Is ALE Member a member of an Aggregated ALE Group? . . . . .  Yes  No

If "No," do not complete Part IV.

### 22 Certifications of Eligibility (select all that apply):

- A. Qualifying Offer Method**     
 **B. Qualifying Offer Method Transition Relief**     
 **C. Section 4980H Transition Relief**     
 **D. 98% Offer Method**

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature     
 Title     
 Date

**Part III ALE Member Information – Monthly**

	(a) Minimum Essential Coverage Offer Indicator		(b) Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
	Yes	No				
23 All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24 Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25 Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
26 Mar	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
27 Apr	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
28 May	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
29 June	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
30 July	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
31 Aug	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
32 Sept	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
33 Oct	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
34 Nov	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
35 Dec	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

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June 16, 2015  
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**Part IV Other ALE Members of Aggregated ALE Group**

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

Name	EIN	Name	EIN
36		51	
37		52	
38		53	
39		54	
40		55	
41		56	
42		57	
43		58	
44		59	
45		60	
46		61	
47		62	
48		63	
49		64	
50		65	

# Vendors

- **NavigateHCR**

<https://navigatehcr.com/>

858-212-4224

- **Sterling HSA**

<http://www.sterlinghsa.com/>

800-617-4729

- **TASC**

<http://www.tasconline.com/>

800-422-4661

This document is intended to provide you with a high-level understanding of the compliance requirements facing you and your employees. Please note that all details are a best interpretation of information available as of the print date and should not be construed as tax or legal advice. Due to continual legislative updates, details within this document are likely to change. This document will be revised frequently so please contact us periodically to determine if a revision is available.