



Affordable Care Act (ACA) Information Returns (AIR)

*Working Group Meeting
July 28, 2015*

Employer Information Reporting Scenario Review
Forms 1094/5-C



Agenda

This is the seventh AIR working group webinar; previous sessions have provided an overview of the ACA Information Returns program, electronic filing requirements (e.g. forms, schemas, and business rules), Publications 5164 and 5165, and the Composition & Reference Guide. This session will focus on reviewing Employer Information Reporting Scenarios regarding how to complete the Form 1094/5-C

Things To Know

Employer Information Reporting Scenarios

Live Q&A

Reference Materials Review



Things To Know

Important things to know about electronically filing ACA Information Returns:

- Affordable Care Act Information Returns (Forms 1094-B, 1095-B, 1094-C and 1095-C) must be filed using “AIR” (Affordable Care Act Information Return System) – ACA Information Returns may not be filed using FIRE.
- Acceptable Format for Transmission is XML (Returns will not be accepted electronically in any other format).
- Each transmission is limited to 100MB, transmissions larger than 100MB must be split.
- The TCC application is now available online.
- Testing for Tax Year 2014 (voluntary year) returns will begin July 29, 2015 and Tax Year 2014 returns may be filed beginning October 22, 2015.
- Corrections are not required for Tax Year 2014 (voluntary year) returns. Corrections that are submitted will be accepted.
- Corrections will be required for Tax Year 2015 (mandatory year) returns.
- Returns for Tax Year 2015 (mandatory year) must be filed with the IRS by February 29, 2016 (paper) or March 31, 2016 (electronic).
- Draft ACA Information Return Forms for Tax Year 2015 (mandatory year) have been posted to IRS.gov.



Employer Information Reporting Scenarios

Disclaimer:

This presentation is intended to demonstrate how to complete Forms 1094-C and 1095-C using a set of typical fact patterns as submission narratives. The submission narratives have been modified for use in the AATS environment which evaluates the accuracy of the submission using a systemic character-by-character comparison tool. In the Production environment there may be multiple ways of correctly filling out the form.

The content is based upon the employer shared responsibility provisions and the associated information rules enacted in the Affordable Care Act.

Participants should consult with their legal counsel or benefits professional regarding situations specific to their organization.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Who should report health insurance offer and coverage using Forms 1094-C and 1095-C?

If your company meets the following criteria , you should use Form 1094-C as a transmittal and Form 1095-C to report health insurance offer and coverage for your full-time employees:

- Your company employs 50 or more full-time employees or the equivalent in the preceding calendar year. The 50 or more full-time and full-time equivalent employee test applies on an aggregated group basis, but reporting is done on an individual employer basis.
- Each employer in the aggregated group responsible for its own reporting is referred to in the instructions as an “Applicable Large Employer Member (ALE Member)” or “employer.”
- Electronic filing is required for employers filing 250 or more returns.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



One Authoritative Transmittal Required

ALE Members that are subject to Section 6056 reporting may file more than one Form 1094-C to transmit Forms 1095-C.

- For example, an employer with two divisions may file Forms 1095-C for each division's employees separately.
- Each submission of Forms 1095-C must have a Form 1094-C transmittal. But, only one of the Forms 1094-C must be designated as the Authoritative Transmittal, which is a Form 1094-C on which the employer reports aggregate employer-level data for all full-time employees of the employer (e.g., including all employees of both divisions in the example above) in Parts II, III and IV if applicable.
- The Authoritative Transmittal is identified by checking the box on line 19 of the Form 1094-C.
- In contrast, only one Form 1095-C may be filed and furnished for each full-time employee of an employer (and each part-time employee who is enrolled in the employer's self-insured plan). For example, an employer must combine the information on one Form 1095-C for an employee who works for two divisions of the employer during the year.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1094-C

Part I — Applicable Large Employer Member (ALE Member)

In this Part, the ALE Member reports its identifying information, including its EIN and contact information and the number of Forms 1095-C submitted with that Form 1094-C transmittal. It also can identify its Form 1094-C Authoritative Transmittal. (Sec. 6056 reporting)

Part II — ALE Member Information

This section is only completed on the Authoritative Transmittal. Each ALE member must file one Authoritative Transmittal reporting aggregate employer-level data. Instructions for Form 1094-C make it clear that employers will need to report on the Authoritative Transmittal the total number of Forms 1095-C that will be filed by and/or on behalf of the employer, including Forms 1095-C for the employer's full-time employees (and non-full-time employees who enroll in the employer's self-insured plan, if applicable) that are filed with that transmittal, as reported in Part I, and those that will be filed with additional transmittals.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Certifications of Eligibility

On the employer's Authoritative Transmittal, Line 22 the employer can certify its eligibility to use an alternative furnishing method and/or Section 4980H transition relief.

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

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Qualifying Offer Method

What Is A Qualifying Offer?

- An employer makes a Qualifying Offer when it offers one or more full-time employees minimum essential coverage that provides minimum value and doesn't exceed 9.5% of the single federal poverty line for employee-only coverage (about \$1,100 in 2015) and offers minimum essential coverage to the employee's spouse and dependents.
- For all months during the year in which the employee was a full-time employee, the employer certifies that it made a qualifying offer.
- Using this method allows employers to provide the employee a general statement about the offer rather than furnishing a Form 1095-C. Employers must still file a Form 1095-C with the IRS for each full-time employee.
 - On Form 1095-C, the employer can use a Qualifying Offer code ("1A") and will not report the monthly employee contribution for the lowest-cost employee-only coverage providing minimum value.
 - Safe Harbor codes on Line 16 are not required when code "1A" is used.

Note: Self-insured employers must file a Form 1095-C with the IRS and must also furnish a Form 1095-C to any employee that enrolled in self-insured coverage.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Qualified Offer Method Transition Relief

- For the TY2014 and TY2015, an employer may use this option if it made a Qualifying Offer for one or more months of calendar year 2015 to at least 95% of its full-time employees.
- Reporting is simplified in the same way as in the general Qualifying Offer Method except that the employer uses the Qualifying Offer Transition Relief Code (“1I”) for the months in 2015 the employee did not receive a Qualifying Offer and uses Qualifying Offer Code 1A for the months the employee received a Qualifying Offer.
- Safe Harbor codes are not required on Line 16 when this method is selected.

Note: Self-insured employers must file a Form 1095-C with the IRS and must also furnish a Form 1095-C to any employee that enrolled in self-insured coverage.



Simplified Employee Statements

- An employer that uses the Qualifying Offer method may, rather than furnishing a copy of Form 1095-C to its full-time employees who received a Qualifying Offer for all 12 months, instead provide a statement containing the following information:
 - Employer name, address, and EIN.
 - Contact name and telephone number.
- A statement indicating that, for all 12 months of the year, the employee and his or her spouse and dependents, if any, received a Qualifying Offer and therefore are not eligible for a premium tax credit.
- Additionally, for 2015 only, employers that use the Qualifying Offer Method Transition Relief may, rather than providing the employee with a copy of Form 1095-C, furnish an alternative statement containing the employer identification information outlined above, with a statement indicating that the employee and his or her spouse and dependents, if any, may be eligible for a premium tax credit for one or more months of 2015.
- The statement must also direct the employee to see Pub. 974 for more information on eligibility for the premium tax credit.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Section 4980H Transition Relief

This relief applies for employers who qualify for the following TY2015 transition relief:

- **50-99 Transition Relief** – for an ALE Member with fewer than 100 full-time and full-time equivalent employees in 2014 that meets certain conditions no Employer Shared Responsibility payment under section 4980H will apply for any calendar month in during 2015. [Refer to Questions and Answers on Employer Shared Responsibility Provision FAQ #34-37](#)
 - Limited Workforce Size
 - Maintenance of Workforce and Aggregate Hours of Service.
 - Maintenance of Previously Offered Health Coverage.
 - Employer is still required to file Forms 1094-C and 1095-C with IRS and furnish Form 1095-C to employee.
 - A code of “A” must be entered on the Authoritative Transmittal Form 1094-C line 23, column E.
- **100 or More Transition Relief** – for an ALE Member with 100 or more full-time employees in the 2014. [Refer to Questions and Answers on Employer Shared Responsibility Provision FAQ #38-39.](#)
 - Under this relief, the Section 4980H assessable payment is calculated by reducing the employer’s number of full-time employees by the employer’s allocable share of 80 (rather than 30).
 - The employer is still required to file Forms 1094-C and 1095-C.
 - A code of “B” must be entered on line 23, column E

Note: 4980H transition relief may be used in conjunction with any of the offer methods or by itself.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



98% Offer Method

- This method may simplify health coverage reporting on Form 1094-C for an employer that certifies that it offered, for all months of the calendar year, affordable health coverage providing minimum value to at least 98% of its employees and their dependents for whom it is filing a Form 1095-C employee statement.
- If an employer uses this method, it is not required to report the number of full-time employees in Part III of Form 1094-C (column B), and is not required to identify which of the employees for whom it is filing were full-time employees.
- For this purpose, the health coverage is treated as affordable if it meets any one of the section 4980H affordability safe harbors. [Refer to Questions and Answers on Employer Shared Responsibility Provision FAQ #19.](#)
- Upon an IRS request, the employer may later be required to identify whether specific employees were full-time, by month, if an employee receives a premium tax credit for coverage obtained through the Health Insurance Marketplace (to determine if the employer may owe a 4980H Employer Shared Responsibility Payment for that employee).

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Part III — Monthly Employer Information

This section is only completed on the Authoritative Transmittal. This section includes, by month and for all 12 months, columns to report:

- Whether the employer offered minimum essential coverage to at least 95% of its full-time employees and their dependents (70% under 4980H Transitional Relief for TY2015).
- The number of full-time employees for the employer for each calendar month. This should exclude any employees in a Limited Non-Assessment Period (e.g., an initial measurement period).
- The total number of employees, including full-time and non-full-time employees. An employer must choose to use either the first day of each month or the last day of each month to determine the number of employees per month and must use the same day (first or last day of the month) consistently throughout the year.
- Whether the employer is a member of an aggregated ALE group.
- Whether the Section 4980H 50-99 Transition Relief (Code A) or 100 or More Transition Relief (Code B) applies.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Part IV — Other ALE Members of Aggregated ALE Group

This section is only completed for the Authoritative Transmittal.

- If an employer is part of an aggregated ALE group at any time during the year, this section must be completed.
- The employer must report the names and EINs of up to 30 of the other aggregated ALE group members, in descending order, based on the highest monthly average number of full-time employees.
- If an employer using the 98% Offer method is part of aggregated ALE , the employer may order its ALE group members, in descending order, using the highest monthly average of employees.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Preparing for ACA Assurance Test System (AATS) testing

Prior to submitting a transmission for AATS testing, the filer must first register with eServices to establish an account and then complete and receive a Transmitter Control Code (TCC).

The process for obtaining a TCC is defined in Publication 5164, Test Package for Electronic Filers of ACA Information Returns (AIR) , Section 3.

http://www.irs.gov/PUP/for_taxpros/software_developers/information_returns/Draft_Publication_5164.pdf

Submission narratives to be used in developing your transmission are found on the Affordable Care Act Assurance Testing System (AATS) Information

<http://www.irs.gov/for-Tax-Pros/Software-Developers/Information-Returns/Affordable-Care-Act-Assurance-Testing-System-Information>

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Submission Narrative

TY2014 Webinar Narrative 1 – (Scenarios 1-0, 1-1, 1-2)

Scenarios 1-0 through 1-2

Instructions: Prepare a Form 1094C and 2 Form 1095Cs for California Widgets Inc. The information to complete these forms is provided in the following narrative.

Scenario 1-0

California Widgets Inc (EIN 00-7545632), 105 Sea Lane, San Diego CA 92093 is an Aggregated ALE Member. Stormy Augustine is the point of contact for California Widgets Inc and may be contacted at 555-505-5605.

This is the authoritative transmittal for California Widgets Inc. It is submitting health coverage information on two employees. Signature, Title and Date on the signature line should be blank.

California Widgets Inc will have 211 1095-Cs to submit; however, only 2 of the 211 are included in this submission.

California Widgets Inc offered their employees, spouses and dependents minimum essential coverage providing minimum value from January to December (inclusive). California Widgets is electing to use the Qualifying Offer Method. The cost and doesn't exceed 9.5% of the single federal poverty line for employee-only coverage.

California Widgets Inc was a member of the aggregated ALE group for all 12 months of the year.

The Full Time Employee Count for the months of January through October (inclusive) is 163. The Full Time Employee Count for the month of November is 197. The Full Time Employee Count for the month of December is 205.

The Total Employee Count for the months of January through October (inclusive) is 197. The Total Employee Count for the month of November is 256. The Full Time Employee count for the month of December is 487.

Los Angeles Widgets Inc (EIN 00-3154772), and San Francisco Widgets Inc (EIN 00-3154773), are also members of the Aggregated ALE Group. Los Angeles Widgets Inc should be listed first.

Scenario 1-1, Employee #1: Sparkle Gadfly

California Widgets Inc offered minimum essential coverage providing minimum value for all 12 months for their full time employee Sparkle Gadfly (400-00-2106), her spouse and dependents. The employee enrolled in coverage offered for each day of the month for all 12 months. Leave line 16 blank.

Sparkle resides at 2416 Square Cove, Los Angeles, CA 90016.

Scenario 1-2, Employee #2: Regina Falange

California Widgets Inc offered Minimum Essential Coverage providing Minimum Value to full-time employees with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s). Regina was a full time employee beginning November through December.

Regina (SSN 400-00-3207) enrolled in coverage for herself and her spouse for the months November and December (inclusive). She was not employed by California Widgets for the months of January through October (inclusive). Please insert all applicable Safe Harbor Codes on line 16.

Regina resides at 314 Circle, San Francisco, CA 94101

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



1094-C

Webinar 1-0

Form **1094-C** Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns CORRECTED OMB No. 1545-2051

120115
2014

Department of the Treasury
Internal Revenue Service
Information about Form 1094-C and its separate instructions is at www.irs.gov/1094c.

Part I Applicable Large Employer Member (ALE Member)

| | | |
|---|---------------------------|--|
| 1 Name of ALE Member (Employer) California Widgets Inc. | | 2 Employer identification number (EIN) 00-7545632 |
| 3 Street address (including room or suite no.) 105 Sea Lane | | |
| 4 City or town San Diego | 5 State or province CA | 6 Country and ZIP or foreign postal code 92093 |
| 7 Name of person to contact Stormy Augustine | | 8 Contact telephone number 555-505-5605 |
| 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 |
| 17 Reserved <input type="checkbox"/> | | |
| 18 Total number of Forms 1095-C submitted with this transmittal | | 2 |

Part II ALE Member Information

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

20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member 211

21 Is ALE Member a member of an Aggregated ALE Group? No Yes
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 408(a) Transition Relief D. Other 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 _____

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cal. No. 61571A Form 1094-C (2014)

TY2014 Webinar Narrative 1 – (Scenarios 1-0, 1-1, 1-2)

Scenarios 1-0 through 1-2

Instructions: Prepare a Form 1094C and 2 Form 1095Cs for California Widgets Inc. The information to complete these forms is provided in the following narrative.

Scenario 1-0

California Widgets Inc (EIN 00-7545632), 105 Sea Lane, San Diego CA 92093 is an Aggregated ALE Member. Stormy Augustine is the point of contact for California Widgets Inc and may be contacted at 555-505-5605.

This is the authoritative transmittal for California Widgets Inc. It is submitting health coverage information on two employees. Signature, Title and Date on the signature line should be blank.

California Widgets Inc will have 211 1095-Cs to submit; however, only 2 of the 211 are included in this submission.

California Widgets Inc offered their employees, spouse, and dependent children health coverage providing minimum value from January to December (inclusive). California Widgets is electing to use the Qualifying Offer Method. The cost and doesn't exceed 9.5% of the single federal poverty line for employee-only coverage.

California Widgets Inc was a member of the aggregated ALE group for all 12 months of the year.

The Full Time Employee Count for the months of January through October (inclusive) is 163. The Full Time Employee Count for the month of November is 197. The Full Time Employee Count for the month of December is 205.

The Total Employee Count for the months of January through October (inclusive) is 197. The Total Employee Count for the month of November is 256. The Full Time Employee count for the month of December is 487.

Los Angeles Widgets Inc (EIN 00-3154772), and San Francisco Widgets Inc (EIN 00-3154773), are also members of the Aggregated ALE Group. Los Angeles Widgets Inc should be listed first.

Enter 2 on line 18

There is no signature requirement for TY2014 or TY2015.

In Production, both A and C could be selected on line 22 or the filer could elect to leave line 22 blank. Since the character-by-character comparison tool is used in AATS, select only Qualifying Offer Method.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



1094-C (cont.)

TY2014 Webinar Narrative 1 – (Scenarios 1-0, 1-1, 1-2)

Scenarios 1-0 through 1-2

Instructions: Prepare a Form 1094C and 2 Form 1095Cs for California Widgets Inc. The information to complete these forms is provided in the following narrative.

Scenario 1-0

California Widgets Inc. is an ALE Member. Stormy was first contacted at 555-505-

NOTE: In Production, the filer could also check line 23 for columns A (yes) and D; however since the character-by character comparison tool is used in the AATS environment, please check the box for every month in lines 24-36

This is the authoritative transmittal for California Widgets Inc. It is submitting health coverage information on two employees. Signature, Title and Date on the signature line should be blank.

California Widgets Inc will have 211 1095-Cs to submit; however, only 2 of the 211 are included in this submission.

California Widgets Inc offered their employees, spouses and dependents minimum essential coverage providing minimum value from January to December (inclusive). California Widgets is electing to use the Qualifying Offer Method.

California Widgets Inc was a member of the aggregated ALE group for all 12 months of the year.

The Full Time Employee Count for the months of January through October (inclusive) is 163.

The Full Time Employee Count for the month of November is 197. The Full Time Employee Count for the month of December is 205.

The Total Employee Count for the months of January through October (inclusive) is 197. The Total Employee Count for the month of November is 256. The Full Time Employee count for the month of December is 487.

Los Angeles Widgets Inc (EIN 00-3154772), and San Francisco Widgets Inc (EIN 00-3154773), are also members of the Aggregated ALE Group. Los Angeles Widgets Inc should be listed first.

| | | (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 Pallet Indicator |
|----|---------------|--|--------------------------|---|---|-------------------------------------|---|
| | | Yes | No | | | | |
| 23 | All 12 Months | <input type="checkbox"/> | <input type="checkbox"/> | | | <input type="checkbox"/> | |
| 24 | Jan | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 25 | Feb | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 26 | Mar | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 27 | Apr | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 28 | May | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 29 | June | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 30 | July | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 31 | Aug | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 32 | Sept | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 33 | Oct | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 163 | 197 | <input checked="" type="checkbox"/> | |
| 34 | Nov | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 197 | 256 | <input checked="" type="checkbox"/> | |
| 35 | Dec | <input checked="" type="checkbox"/> | <input type="checkbox"/> | 205 | 487 | <input checked="" type="checkbox"/> | |

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



1094-C (cont.)

TY2014 Webinar Narrative 1 – (Scenarios 1-0, 1-1, 1-2)

120315

Page 3

Form 1094-C (2014)

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 Los Angeles Widgets Inc | 00-3154772 | 51 | |
| 37 San Francisco Widgets Inc | 00-3154773 | 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 | |

Form 1094-C (2014)

Scenarios 1-0 through 1-2

Instructions: Prepare a Form 1094C and 2 Form 1095Cs for California Widgets Inc. The information to complete these forms is provided in the following narrative.

Scenario 1-0

California Widgets Inc (EIN 00-7545632), 105 Sea Lane, San Diego CA 92093 is an Aggregated ALE Member. Stormy Augustine is the point of contact for California Widgets Inc and may be contacted at 555-505-5605.

This is the authoritative transmittal for California Widgets Inc. It is submitting health coverage information on two employees. Signature, Title and Date on the signature line should be blank.

California Widgets Inc will have 211 1095-Cs to submit; however, only 2 of the 211 are included in this submission.

California Widgets Inc offered their employees, spouses and dependents minimum essential coverage providing minimum value from January to December (inclusive). California Widgets is electing to use the Qualifying Offer Method.

California Widgets Inc was a member of the aggregated ALE group for all 12 months of the year.

The Full Time Employee Count for the months of January through October (inclusive) is 163. The Full Time Employee Count for the month of November is 197. The Full Time Employee Count for the month of December is 205.

The Total Employee Count for the months of January through October (inclusive) is 197. The Total Employee Count for the month of November is 256. The Full Time Employee count for the month of December is 487.

Los Angeles Widgets Inc (EIN 00-3154772), and San Francisco Widgets Inc (EIN 00-3154773), are also members of the Aggregated ALE Group. Los Angeles Widgets Inc should be listed first.

Note: In Production, the other members of the aggregated ALE group could be listed in any order.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



1095-C

Note: VOID is not applicable for electronic filing

Webinar 1-1

Form **1095-C**
Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage

Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

VOID
 CORRECTED

OMB No. 1545-0047
600115
2014

Part I Employee

1 Name of employee
Sparkle Gadfly

2 Social security number (SSN)
400-00-2106

3 Street address (including apartment no.)
2416 Square Cove

4 City or town
Los Angeles

5 State or province
CA

6 Country and ZIP or foreign postal code
90016

Applicable Large Employer Member (Employer)

7 Name of employer
California Widgets Inc

8 Employer identification number (EIN)
00-7545632

9 Street address (including room or suite no.)
105 Sea Lane

10 Contact telephone number
555-505-5605

11 City or town
San Diego

12 State or province
CA

13 Country and ZIP or foreign postal code
92093

Part II Employee Offer and Coverage

14 Offer of Coverage (enter required code)
1A

15 Employee's 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 | (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"/> | <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"/> | <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"/> | <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"/> | <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"/> | <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"/> | <input type="checkbox"/> |

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cal. No. 00703M Form 1095-C (2014)

Scenario 1-0

California Widgets Inc (EIN 00-7545632), 105 Sea Lane, San Diego CA 92093 is an Aggregated ALE Member. Stormy Augustine is the point of contact for California Widgets Inc and may be contacted at 555-505-5605.

Scenario 1-1, Employee #1: Sparkle Gadfly

California Widgets Inc offered minimum essential coverage providing minimum value for all 12 months for their full time employee Sparkle Gadfly (400-00-2106), her spouse and dependents. The employee enrolled in coverage offered for each day of the month for all 12 months.

Sparkle resides at 2416 Square Cove, Los Angeles, CA 90016.

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14 Code Series #1, Offer of Coverage

1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).

Scenario 1-1, Employee #1: Sparkle Gadfly

California Widgets Inc offered minimum essential coverage providing minimum value for all 12 months for their full time employee Sparkle Gadfly (400-00-2106), her spouse and dependents. The employee enrolled in coverage offered for each day of the month for all 12 months. Do not enter a value on line 16.

Sparkle resides at 2416 Square Cove, Los Angeles, CA 90016.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information. 21

Note: In Production, the filer has the option of leaving line 16 blank

or

The filer could enter the code of 2C to indicate the employee enrolled

Since the character-by-character comparison tool is used in AATS leave line 16 blank.



1095-C (cont.)

Webinar 1-2

Form **1095-C** Employer-Provided Health Insurance Offer and Coverage

Department of the Treasury Internal Revenue Service

OMB No. 1545-0045 2014

Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

VOID CORRECTED

Part I Employee

1 Name of employee: Regina Falange
 2 Social security number (SSN): 400-00-3207
 3 Street address (including apartment no.): 314 Circle
 4 City or town: San Francisco
 5 State or province: CA
 6 Country and ZIP or foreign postal code: 94101

Applicable Large Employer Member (Employer)

7 Name of employer: California Widgets Inc
 8 Employer identification number (EIN): 00-7545632
 9 Street address (including room or suite no.): 105 Sea Lane
 10 Contact telephone number: 555-505-5605
 11 City or town: San Diego
 12 State or province: CA
 13 Country and ZIP or foreign postal code: 92093

Part II Employee Offer and Coverage

| All 12 Months | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| 14 Offer of Coverage (enter required code) | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1A | 1A |
| 15 Employee Share of Lowest Cost Monthly Premium for Self-Only Minimum Value Coverage | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| 16 Applicable Section 4980H Safe Harbor (enter code, if applicable) | 2A | 2A | 2A | 2A | 2A | 2A | 2A | 2A | 2A | 2A | 2C | 2C |

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"/> |

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60102M Form 1095-C (014)

Scenario 1-0

California Widgets Inc (EIN 00-7545632), 105 Sea Lane, San Diego CA 92093 is an Aggregated ALE Member. Stormy Augustine is the point of contact for California Widgets Inc and may be contacted at 555-505-5605.

Regina resides at 314 Circle, San Francisco, CA 94101

- 1A Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- 1H No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).

- Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16**
- 2A Identifies an employee who was not employed on any day that month.
 - 2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.

Scenario 1-2, Employee #2: Regina Falange

California Widgets Inc offered Minimum Essential Coverage providing Minimum Value to full-time employees with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s). Regina was a full time employee beginning November through December.

Regina (SSN 400-00-3207) enrolled in coverage for herself and her spouse for the months November and December (inclusive). She was not employed by California Widgets for the months of January through October (inclusive). Please insert all applicable Safe Harbor Codes on line 16.

Regina resides at 314 Circle, San Francisco, CA 94101

Note: Part III is only completed for self-insured coverage.

Note: In Production, the filer also has the option of leaving line 16 blank.

Since the character-by-character comparison tool is used in AATS please populate line 16 with all applicable SafeHarbors codes.



Additional Scenarios

The following scenarios were presented either through the eFile Symposium or mailbox inquiries. In each of the following scenarios, the correct responses to lines 14 through 16 are depicted.



Additional Scenario #1

Employee received qualifying offer to employee, spouse, and dependents; waived coverage for 2015 with date of termination = March 28.

| | All 12 Mos. | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------|-------------|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| Line 14 | | 1A | 1A | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1H |
| Line 15 | | | | | | | | | | | | | |
| Line 16 | | | | 2B | 2A | 2A | 2A | 2A | 2A | 2A | 2A | 2A | 2A |

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Additional Scenario #1 (cont.)

The employee has a qualifying offer for January-February. When employee terminates on March 28, the employee does not have an offer for March because the offer of coverage must be for every day of the month. The employer completes the Form as follows:

Line 14

- Jan. 1A Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).
- (See Instructions Tip for Code 1A. However, employer is not required to enter 1A here, it could use the Code that reported the terms of the offer, which would be 1E. If employer enters 1E, an entry is required in Line 15.)
- January and February - 1A
- March-December 1H No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).

Line 15

- No entry (because employer entered Code 1A)

Line 16

- January & February no entry needed when 1A is on Line 14
- March The employer could enter 2B If the employee is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month. 2B available for use with terminated employee if the coverage would have continued had the employee not terminated.
- April – December Enter 2A – not employed for any days in the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Additional Scenario #2

Employee enrolled in Minimum Essential Coverage (MEC) providing Minimum Value (MV) for employee, spouse, and dependents. Employee is terminated on April 30. The family was offered coverage under COBRA and only the employee enrolls May 1 - July 31. MEC Premium = \$115.00 COBRA premium = \$215. Since the employee's last day of employment was April 30, should code 2B be used or since the employee was employed for the full month, is 2C acceptable?

| | All 12 Mos. | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------|-------------|----------|----------|----------|----------|----------|----------|----------|-----|------|-----|-----|-----|
| Line 14 | | 1E | 1E | 1E | 1E | 1B | 1B | 1B | 1H | 1H | 1H | 1H | 1H |
| Line 15 | | \$115.00 | \$115.00 | \$115.00 | \$115.00 | \$215.00 | \$215.00 | \$215.00 | | | | | |
| Line 16 | | 2C | 2A | 2A | 2A | 2A | 2A |

- 1B Minimum Essential Coverage providing Minimum Value offered to employee only.
- 1E Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1H No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 2A If the employee was not employed on any day of the calendar month.
- 2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Additional Scenario #3

Employee enrolled in MEC providing MV for employee, spouse, and dependents. Employee terminates May 8. Continues family coverage as COBRA for the remainder of the year. Premium = \$100.00 COBRA Premium = \$250.00

| | All 12 Mos. | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Line 14 | | 1E |
| Line 15 | | \$100.00 | \$100.00 | \$100.00 | \$100.00 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | \$250.00 | \$250.00 |
| Line 16 | | 2C |

- 1E Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse. Entry on line 15 is required.
- 2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Additional Scenario #4

Full time Employee hired June 22. Employee, spouse and child are offered and enroll in MEC/MV coverage effective August 1. Waiting period is June 22 - July 31. Premium = \$98.00

| | All 12 Mos. | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------|-------------|-----|-----|-----|-----|-----|------|------|---------|---------|---------|---------|---------|
| Line 14 | | 1H | 1H | 1H | 1H | 1H | 1H | 1H | 1E | 1E | 1E | 1E | 1E |
| Line 15 | | | | | | | | | \$98.00 | \$98.00 | \$98.00 | \$98.00 | \$98.00 |
| Line 16 | | 2A | 2A | 2A | 2A | 2A | 2D | 2D | 2C | 2C | 2C | 2C | 2C |

- 1E Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse. Entry on line 15 is required.
- 1H No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).
- 2A If the employee was not employed on any day of the calendar month.
- 2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.
- 2D Is for employees in a Section 4980H(b) Limited Non-Assessment Period during a month. A Limited Non-Assessment Period generally refers to a period during which an ALE Member will not be subject to an assessable payment under Section 4980H(a), and in certain cases. Section 4980H(b), for a full-time employee, regardless of whether that employee is offered health coverage during that period. Examples Include:
 - January through March for first-year ALEs
 - Waiting Period (e.g., generally the first 3 calendar months of employment) Initial Measurement and Administrative Periods
 - Periods following a change in status that occur during an Initial Measurement Period

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Additional Scenario #5

Full time employee offered MEC providing MV for employee, spouse, and dependents from Jan - Oct. Enrolled in employee only coverage. Reduced hours to 25 per week on Nov 1, is part time under section 4980H, and is no longer eligible for coverage. Received COBRA continuation offer due to a reduction in hours and enrolled in COBRA coverage for the entire family. Premium = \$150.00 COBRA premium = \$250.00

| | All 12 Mos. | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Line 14 | | 1E |
| Line 15 | | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$250.00 | \$250.00 |
| Line 16 | | 2C |

- 1E Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse. Entry on line 15 is required.
- 2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Additional Scenario #6

Full time employee offered MEC providing MV for employee, spouse, and dependents from Jan - Oct. Enrolled in employee only coverage. Reduced hours to 25 hours per week on Nov 1, is part time under section 4980H, and is no longer eligible for coverage. Received COBRA continuation offer due to a reduction in hours and did not enroll in COBRA coverage. Premium = \$150.00 COBRA premium = \$250.00

| | All 12 Mos. | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------|-------------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|
| Line 14 | | 1E |
| Line 15 | | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$150.00 | \$250.00 | \$250.00 |
| Line 16 | | 2C | 2B | 2B |

The codes entered for November and December on Line 16 assume the employer is using the monthly measurement period to determine full-time employee status. If an employer uses the lookback stability method to measure whether an employee is a full-time employee, the employer would need to determine whether the employee was a full-time employee in November and/or December and enter the appropriate code, if any.

- 1E Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse. Entry on line 15 is required.
- 2B If the employee is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month.
- 2C Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Special Instructions

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C

Part I – Employee and Applicable Large Employer Member (Employer)

- In Part I, the ALE Member reports the name, address and Social Security Number of the employee, as well as the ALE Member's name, address, phone number and EIN.

Part II – Employee Offer and Coverage

- Part II of Form 1095-C includes three key lines through which employers will identify whether the employee was offered coverage and information about the coverage offered; whether such coverage was made available to the employees' spouse and/or dependents; the monthly cost to the employee of the lowest-cost self-only coverage offered; whether the employee enrolled in the coverage; months in which the employee was not employed or was not a full-time employee; and any applicable safe harbor codes or Other Relief for Employers.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C (cont.)

Part II Line 14 – Indicator Codes for Employee Offer and Coverage Code Series #1 (Offer of Coverage)

- 1A** Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).

- 1B** Minimum Essential Coverage providing Minimum Value offered to employee only.

- 1C** Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).

- 1D** Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C (cont.)

Part II Line 14 – Indicator Codes for Employee Offer and Coverage Code Series #1 (Offer of Coverage)

- 1E** Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.
- 1F** Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.
- 1G** Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.
- 1H** No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C (cont.)

Part II Line 14 – Indicator Codes for Employee Offer and Coverage Code Series #1 (Offer of Coverage)

- 1I Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code 1I is used to establish the Qualified Offer Transition Relief.

Note: Line 15 should be completed only if Code 1B, 1C, 1D, or 1E is entered on line 14. This line reports the monthly employee share of the lowest-cost premium for self-only coverage offered to the employee.



Specific Instructions for Form 1095-C (cont.)

Part II Line 16 – Section 4980H Safe Harbor Codes and Other Relief for Employers Code Series #2 (Offer of Coverage)

Line 16 provides for the reporting of any applicable 4980H safe harbor or other relief codes, from Code Series 2.

- Only one code from Code Series 2 may be entered for any month. The instructions explain which code to use if more than one code could apply for any month.
- These codes indicate that, under a 4980H safe harbor or other relief, the employer will not be subject to a Section 4980H assessable payment for the month with respect to the employee, or that the health coverage offered will be treated as affordable for purposes of Section 4980H(b) under an affordability safe harbor.

2A If the employee was not employed on any day of the calendar month.

2B If the employee is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C (cont.)

Part II Line 16 – Section 4980H Safe Harbor Codes and Other Relief for Employers Code Series #2 (Offer of Coverage)

- 2C** Identifies an employee who was enrolled in coverage offered during the month, regardless of whether any other code in Code Series 2 might also apply; i.e., use Code 2C if Code 2C and any other code(s) may apply for the month.
- 2D** Is for employees in a Section 4980H(b) Limited Non-Assessment Period during a month. A Limited Non-Assessment Period generally refers to a period during which an ALE Member will not be subject to an assessable payment under Section 4980H(a), and in certain cases Section 4980H(b), for a full-time employee, regardless of whether that employee is offered health coverage during that period. Examples Include:
- January through March for first-year ALEs
 - Waiting Period (e.g., generally the first 3 calendar months of employment)
Initial Measurement and Administrative Periods
 - Period following a change in status that occurs during an Initial Measurement Period

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C (cont.)

Part II Line 16 – Section 4980H Safe Harbor Codes and Other Relief for Employers Code Series #2 (Offer of Coverage)

- 2E** Is entered to claim the “Multiemployer” interim rule relief. If the employer is eligible for the multiemployer interim rule relief and codes 2D, 2F, 2G or 2H could also apply the employer should enter Code 2E.

- 2F** Is the Section 4980H Affordability Form W-2 safe harbor. If an employer uses this safe harbor for an employee, it must be used for all months of the calendar year for which the employee is offered health coverage.

- 2G** Is the Section 4980H Affordability Federal Poverty Line safe harbor.

- 2H** Is the Section 4980H Affordability Rate of Pay safe harbor.

- 2I** Is used to report that non-calendar year transition relief applies to this employee for the month.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



Specific Instructions for Form 1095-C (cont.)

Part III – Covered Individuals

- Part III identifies each covered individual under an employer sponsored self-insured health plan, including spouses and dependents, and identifies the months of coverage.
- Part III is **ONLY** completed if the employer offers self-insured health coverage in which the employee enrolled.
 - This part must be completed by an ALE Member offering self-insured health coverage for any employee who enrolled in the coverage, regardless of whether the employee is a full-time employee.
 - Self-insured health coverage does not include coverage under a multiemployer plan.
 - Employers that offer employer-sponsored self-insured health coverage to non-employees (e.g., directors) who enroll in coverage.
 - Part III includes columns for names, SSNs (or birth dates, if SSNs are not available) of all covered individuals (including the employee, spouses and dependents), and check-boxes to identify the months of coverage.
 - Employers could be subject to penalties if accurate SSNs are not reported, unless it can be demonstrated that they followed IRS procedures to solicit SSNs referenced in the Section 6055 regulations.

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.



For More Information

Information about the Affordable Care Act Information Returns (AIR) Program page can be found at <http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program>.

The following topics are available:

- [AATS Test Scenarios](#) (including the AATS Updates)
- AIR User Guides and Publications
- AIR Schemas and Business Rules

QuickAlerts, an IRS e-mail service, is used to disseminate information quickly to subscribers. This service provides Tax Professionals with up-to-date information on electronic filing throughout the year, with particular emphasis on issues during the filing season. For more information on QuickAlerts and how to subscribe go to: <http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-QuickAlerts>

Note: The information is current as of July 25, 2015 and that the regulations, FAQs, and instructions to the Forms should be referred to for specific information.

Live Q&A



Non-Technical Online Resources

| Topic | Details | Source |
|-------------|---|---|
| ACA Tax Law | IRS ACA Homepage | irs.gov/aca |
| | 4980H – Employer Shared Responsibility Provisions | http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions |
| | 4980H Q&As | http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act |
| | 6056 Information Reporting Overview | http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers |
| | 6056 Information Reporting Q&As | http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056 |
| | 6055 Information Reporting Overview | irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage |
| | 6055 Information Reporting Q&As | irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055 |
| | Legal Guidance and Other Resources | irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance |
| | e-File Overview | irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports |



Technical Online Resources

| Topic | Details | Source |
|--|---|---|
| ACA Information Returns (AIR) Program | AIR Homepage | Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program |
| | Did You Know? | Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F |
| | Working Group Meeting Details | Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview |
| | Schema to Form Crosswalk | irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf |
| | 2014 DRAFT Schemas | Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR)">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR) |
| | Publication 5164 (Early Look) | http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/Draft_%20Publication_%205164.pdf |
| | Publication 5165 (Early Look) | http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/Draft_Pub_5165_04_2015.pdf |
| | AIR Submission Composition and Reference Guide (Early Look) | http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/AIR_Composition_and_Reference_Guide.pdf |
| | AIR Mailbox – <i>Technical Inquiries Only</i> | airmailbox@irs.gov |
| | Subscribe to Quick Alerts | http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts |



Additional Online Resources

| Topic | Details | Source |
|------------------------|---|---|
| Forms and Instructions | 2014 Form 1094-B | http://www.irs.gov/pub/irs-pdf/f1094b.pdf |
| | 2014 Form 1095-B | http://www.irs.gov/pub/irs-pdf/f1095b.pdf |
| | 2014 Instructions 1094/1095-B | http://www.irs.gov/pub/irs-pdf/i109495b.pdf |
| | 2014 Form 1094-C | http://www.irs.gov/pub/irs-pdf/f1094c.pdf |
| | 2014 Form 1095-C | http://www.irs.gov/pub/irs-pdf/f1095c.pdf |
| | 2014 Instructions 1094/1095-C | http://www.irs.gov/pub/irs-pdf/i109495c.pdf |
| | 2015 Draft Form 1094-B | http://www.irs.gov/pub/irs-dft/f1094b--dft.pdf |
| | 2015 Draft Form 1095-B | http://www.irs.gov/pub/irs-dft/f1095b--dft.pdf |
| | 2015 Draft Form 1094-C | http://www.irs.gov/pub/irs-dft/f1094c--dft.pdf |
| 2015 Draft Form 1095-C | http://www.irs.gov/pub/irs-dft/f1095c--dft.pdf | |
| Regulations | 4980H Final Regulations | http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf |
| | 6055 Final Regulations | http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf |
| | 6056 Final Regulations | http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf |



Appendix



Non-Technical Online Resources

| Topic | Details | Source |
|-------------|---|---|
| ACA Tax Law | IRS ACA Homepage | irs.gov/aca |
| | 4980H – Employer Shared Responsibility Provisions | http://www.irs.gov/Affordable-Care-Act/Employers/Employer-Shared-Responsibility-Provisions |
| | 4980H Q&As | http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Employer-Shared-Responsibility-Provisions-Under-the-Affordable-Care-Act |
| | 6056 Information Reporting Overview | http://www.irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Applicable-Large-Employers |
| | 6056 Information Reporting Q&As | http://www.irs.gov/Affordable-Care-Act/Employers/Questions-and-Answers-on-Reporting-of-Offers-of-Health-Insurance-Coverage-by-Employers-Section-6056 |
| | 6055 Information Reporting Overview | irs.gov/Affordable-Care-Act/Employers/Information-Reporting-by-Providers-of-Minimum-Essential-Coverage |
| | 6055 Information Reporting Q&As | irs.gov/Affordable-Care-Act/Questions-and-Answers-on-Information-Reporting-by-Health-Coverage-Providers-Section-6055 |
| | Legal Guidance and Other Resources | irs.gov/Affordable-Care-Act/Affordable-Care-Act-of-2010-News-Releases-Multimedia-and-Legal-Guidance |
| | e-File Overview | irs.gov/Businesses/Corporations/e-file-Affordable-Care-Act-Information-Reports |

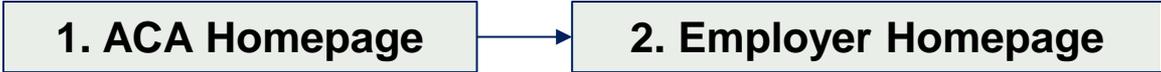
1. ACA Homepage



The screenshot shows the IRS ACA homepage with the following elements:

- Navigation Bar:** Subscriptions, Language, Information For..., Search, and Advanced.
- Menu:** Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, for Tax Pros.
- Header:** Affordable Care Act Tax Provisions.
- Left Sidebar:** Affordable Care Act Topics
 - Individuals and Families
 - Employers
 - Other Organizations
 - Tax Professionals
 - What's Trending
 - News
 - Health Care Tax Tips
 - Questions and Answers
 - List of Tax Provisions
 - Legal Guidance and Other Resources
 - Affordable Care Act Tax Provisions Home
- Main Content:** Affordable Care Act (ACA) Tax Provisions
 - Contains comprehensive health insurance reforms. This law includes tax provisions for individuals and families, as well as businesses, insurers, tax-exempt entities. For individuals, the law requires you and everyone on your return to have health care coverage or claim an exemption or make a payment with your return. It includes the Health Insurance Marketplace where individuals can purchase health insurance coverage. For those who purchased coverage through the Marketplace, you may be eligible for the premium tax credit. These provisions of the health care law will result in important changes, including how individuals and families file their taxes. The law also contains benefits and responsibilities for other organizations, including employers.
 - Checkmark icon: Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption.
 - Individuals & Families:** You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.
 - Employers:** The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.
 - Forms and Publications:**
 - Form 8965
 - Form 8962
 - Publication 5187
- Annotations:**
 - A yellow callout box labeled "Employer Homepage" points to the "Employers" link in the sidebar.
 - Another yellow callout box labeled "Employer Homepage" points to the "Learn more..." button under the "Employers" section.

Employers Homepage



Filing
Payments
Refunds
Credits & Deductions
News & Events
Forms & Pubs
Help & Resources
for Tax Pros

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- **Affordable Care Act Tax Provisions Home**

Affordable Care Act Tax Provisions for Employers

[Español](#)

The Affordable Care Act, or health care law, contains benefits and responsibilities for employers. The size and structure of your workforce – small, large, or part of a group – helps determine what applies to you. However, if you have no employees, the following information does not apply to you.

Small Employers



Small employers, generally those with fewer than 50 full-time employees, may be eligible for credits and other benefits.

[> More...](#)

Large Employers



A large employer has 50 or more full-time employees or equivalents.

[> More...](#)

How do I know if I am a small or large employer? Why does it matter?

An employer's size is determined by the number of its employees. Employer benefits, opportunities and requirements are dependent upon the employer's size and the applicable rules. Generally, an employer with 50 or more full-time employees or equivalents will be considered a large employer.

Full-time equivalent employees may be eligible for a [Small Business Health Options Program \(SHOP\)](#) to help cover the cost of providing coverage. Fewer employees may be eligible to buy coverage through the Small Business Health Options Program (SHOP). Learn more at [HealthCare.gov](#).

- Small business full-time equivalent employees will need to file an [annual information return](#) reporting whether and what health insurance they offered employees. In addition, they are subject to the [Employer Shared Responsibility provisions](#).
- Regardless of size, all employers that provide self-insured health coverage to their employees [must file an annual return](#) reporting certain information for each employee they cover.

Certain affiliated employers with common ownership or part of a controlled group must aggregate their employees to determine their workforce size. Proposed [regulations](#) (pdf) and [FAQs](#) provide more information about determining the size of your workforce.



HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

Go to HealthCare.gov >

Employer Topics

- > Small Business Health Care Tax Credit
- > Employer Shared

Related Links

- > Small Business Administration
- > Department of Labor
- > BusinessUSA

Employer Shared Responsibility Provision (4980H) Overview

Information Reporting for ALEs (6056) Overview



Employer Shared Responsibility Provisions (4980H) Overview

1. ACA Homepage

2. Employer Homepage

3. 4980H Overview

The screenshot shows the IRS website page for "Employer Shared Responsibility Provisions". At the top, there are navigation links for "Subscriptions", "Language", and "Information For...". Below that is a search bar and a navigation menu with categories like "Filing", "Payments", "Refunds", "Credits & Deductions", "News & Events", "Forms & Pubs", "Help & Resources", and "for Tax Pros". The main content area is titled "Employer Shared Responsibility Provisions" and includes a "Basic Information" section with a bulleted list of key points. A "Related Links" sidebar on the right lists "Small Business Administration", "Department of Labor", and "BusinessUSA". A yellow callout box on the right side of the page lists additional details available on the page.

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- Affordable Care Act Tax Provisions Home

Employer Shared Responsibility Provisions

Basic Information

- Under the Affordable Care Act's employer shared responsibility provisions, certain employers (called applicable large employers or ALEs) must either offer [minimum essential coverage](#) that is "affordable" and that provides "minimum value" to their full-time employees (and their dependents), or potentially make an employer shared responsibility payment to the IRS. The employer shared responsibility provisions are sometimes referred to as "the employer mandate" or "the pay or play provisions." The vast majority of employers will fall below the ALE threshold number of employees and, therefore, will not be subject to the employer shared responsibility provisions.
- The employer shared responsibility provisions are first effective on January 1, 2015, but [transition relief](#) from certain requirements is available for 2015.
- The same employers that are subject to the employer shared responsibility provisions (that is, ALEs) also have [information reporting responsibilities](#) regarding minimum essential coverage offered to employees. These responsibilities require employers to send reports to employees and to the IRS on new forms the IRS created for this purpose. An employer that sponsors self-insured health insurance coverage – whether or not the employer is an ALE – has [insurer information reporting responsibilities](#) as a provider of [minimum essential coverage](#). Also see our [Q&A pages for offers of health insurance coverage by employers \(Section 6056\)](#) and [information reporting by health coverage providers \(Section 6055\)](#).

Which Employers are Subject to the Employer Shared Responsibility Provisions?

ALEs are subject to the employer shared responsibility provisions. Whether an employer is an ALE in a particular calendar year depends on the size of the employer's workforce in the preceding calendar year. To be an ALE for a particular calendar year, an employer must have had an average of at least 50 full-time employees (including full-time-equivalent employees) during the preceding calendar year. So, for example, an employer will use information about the size of its workforce during 2016 to determine if it is an ALE for 2017.

All types of employers can be ALEs, including tax-exempt organizations and government entities.

If an ALE is made up of multiple employers (called applicable large employer, or ALE,

Related Links

- › Small Business Administration
- › Department of Labor
- › BusinessUSA

This page also includes details on:

- Circumstances for owing a payment
- Calculating the payment
- Identifying full-time employees
- Transition Relief



Information Reporting by ALEs (6056) Overview

1. ACA Homepage

2. Employer Homepage

3. 6056 Overview

The screenshot shows the IRS website interface. At the top, there are navigation links for Subscriptions, Language, and Information For... A search bar is present with the word "Search" and a magnifying glass icon, followed by the word "Advanced". Below the search bar is a horizontal menu with categories: Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled "Information Reporting by Applicable Large Employers" and includes a "Basic Information" section with a bulleted list of key points. To the left is a sidebar with "Affordable Care Act Topics" and a "Related Links" section with a link to "Small Business Administration".

Information Reporting by Applicable Large Employers

Basic Information

- Applicable large employers (ALE) must report to the IRS information about the health care coverage, if any, they offered to full-time employees. The IRS will use this information to administer the [employer shared responsibility provisions](#) and the premium tax credit.
- ALEs also must furnish to employees a statement that includes the same information provided to the IRS. Employees may use this information to determine whether, for each month of the calendar year, they may claim the premium tax credit on their individual income tax returns.
- Some ALEs may be eligible to use an alternative reporting method designed to simplify and reduce the cost of reporting. For more information about the alternative reporting methods, see section 301.6056-1(j) of the [regulations](#).
- ALEs that file 250 or more information returns during the calendar year must file the returns electronically. For more information, see these [Questions and Answers](#) and the "How to File Electronically" section below. For information on the communication procedures, transmission formats, business rules and validation procedures for returns transmitted electronically through the ACA Information Reports (AIR) system, review draft [Publication 5165](#), Guide for Electronically Filing Affordable Care Act (ACA) Information Returns.

Coordination With the Employer Shared Responsibility and Premium Tax Credit Provisions

This information reporting is integral to the administration of the employer shared responsibility provisions because it provides information to the IRS about the health coverage, if any, an employer offers to its full-time employees. Information reporting also is integral to the administration of the premium tax credit. The IRS and any employee who does not enroll in an employer plan (but instead enrolls in coverage at the Health Insurance Marketplace) need information on the employer's offer of coverage, including the cost of coverage, to determine whether that individual is eligible for the premium tax credit.

Affected Employers

This information reporting provision requires an ALE to report information about health insurance coverage offered to its full-time employees (and their dependents). ALEs are required to report to the IRS, as well as to their full-time employees, regardless of whether the ALE actually

Related Links

- [Small Business Administration](#)

This page also includes details on:

- Controlled Group / Common Ownership
- When to report
- Information to be reported to the IRS
- Information to be furnished to full-time employees
- How to report
- Self-Insured Employers
- How to file electronically
- Information Reporting Penalties
- Additional Publications



IRS ACA Homepage

1. ACA Homepage

The screenshot shows the IRS website's ACA homepage. At the top, there are navigation links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation is a main banner for 'Affordable Care Act Tax Provisions' featuring a photo of a doctor and a woman. A yellow callout box points to the 'Other Organizations (e.g., Health Coverage Providers)' link in the 'Affordable Care Act Topics' list. The main content area includes a detailed overview of the ACA, a 'Check for exemption' section, and specific information for 'Individuals & Families' and 'Employers'. A 'HealthCare.gov' link is also visible.

Affordable Care Act Topics

- Individuals and Families
- **Employers**
- **Other Organizations**
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources
- **Affordable Care Act Tax Provisions Home**

HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

[Go to HealthCare.gov](#)

Individuals & Families

You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.

Employers

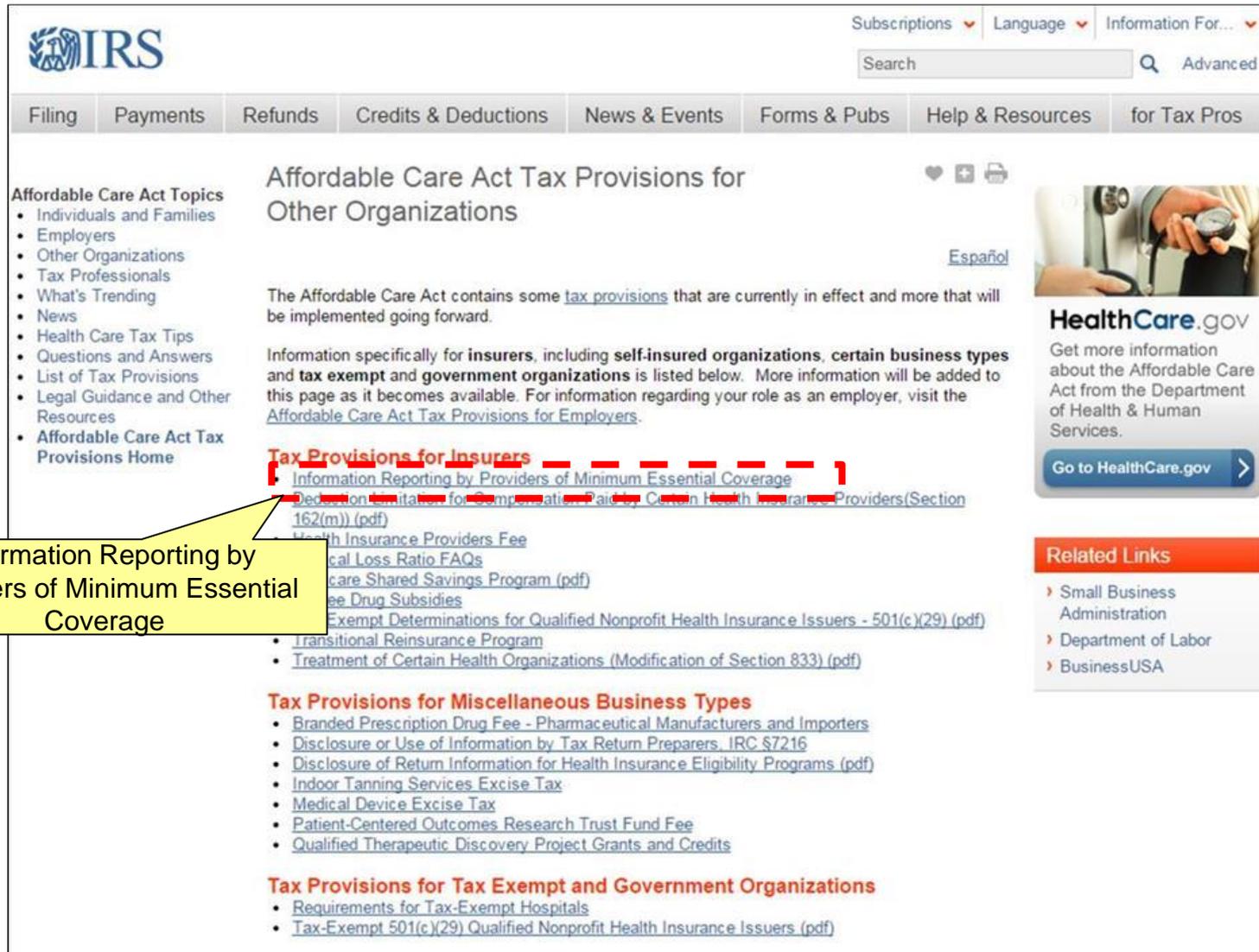
The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.

[Learn more...](#)

Information for Other Organizations

1. ACA Homepage

2. Other Organizations Homepage



The screenshot shows the IRS website's 'Affordable Care Act Tax Provisions for Other Organizations' page. The page features a navigation menu with categories like 'Filing', 'Payments', 'Refunds', 'Credits & Deductions', 'News & Events', 'Forms & Pubs', 'Help & Resources', and 'for Tax Pros'. The main content area includes a sidebar with 'Affordable Care Act Topics' such as 'Individuals and Families', 'Employers', 'Other Organizations', 'Tax Professionals', 'What's Trending', 'News', 'Health Care Tax Tips', 'Questions and Answers', 'List of Tax Provisions', 'Legal Guidance and Other Resources', and 'Affordable Care Act Tax Provisions Home'. The main text explains that the ACA contains some tax provisions currently in effect and more to be implemented. It provides information for insurers, including self-insured organizations and certain business types, and lists tax exempt and government organizations. A red dashed box highlights the link 'Information Reporting by Providers of Minimum Essential Coverage' under the 'Tax Provisions for Insurers' section. A yellow callout box points to this link with the text 'Information Reporting by Providers of Minimum Essential Coverage'. Other links include 'Decision Criteria for Compensation Paid by Certain Health Insurance Providers (Section 162(m)) (pdf)', 'Health Insurance Providers Fee', 'Medical Loss Ratio FAQs', 'Health Care Shared Savings Program (pdf)', 'Prescription Drug Subsidies', 'Exempt Determinations for Qualified Nonprofit Health Insurance Issuers - 501(c)(29) (pdf)', 'Transitional Reinsurance Program', and 'Treatment of Certain Health Organizations (Modification of Section 833) (pdf)'. The page also features a 'HealthCare.gov' banner and a 'Related Links' section with links to 'Small Business Administration', 'Department of Labor', and 'BusinessUSA'.

Information Reporting by
Providers of Minimum Essential
Coverage



Information Reporting by Providers of Minimum Essential Coverage (6055) Overview

1. ACA Homepage

2. Other Organizations Homepage

3. 6055 Overview

The screenshot shows the IRS website interface. At the top, there is a navigation bar with links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation bar, there are tabs for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main content area is titled "Information Reporting by Providers of Minimum Essential Coverage" and includes a "Basic Information" section with a bulleted list of key points. A "When to Report" section follows, detailing the filing requirements for providers. A "Related Links" sidebar on the right lists links to Small Business Administration, Department of Labor, and BusinessUSA. A yellow callout box on the right side of the page lists additional details included on the page.

Information Reporting by Providers of Minimum Essential Coverage

Basic Information

- Any person, including health insurance issuers, self-insured employers, government agencies, and other entities, that provide minimum essential coverage to an individual during a calendar year must report certain information to the IRS.
- Providers of minimum essential coverage also must furnish, for each covered individual, a statement that includes the same information provided to the IRS.
- Providers that file 250 or more section 6055 information returns during the calendar year must file the returns electronically. See [How to File Electronically](#), below.
- The information furnished and reported is used by individuals and the IRS to verify the months, if any, in which individuals were covered by minimum essential coverage and, therefore, have satisfied the individual shared responsibility requirement of section 5000A of the Internal Revenue Code.
- Minimum essential coverage is defined in [Internal Revenue Code section 5000A\(f\)](#) and the [regulations](#) under that section.

When to Report

Providers of minimum essential coverage (other than self-insured ALE members) must file [Form 1095-B](#), and [Form 1094-B](#), *Transmittal of Health Coverage Information Returns*, with the IRS annually, no later than February 28 (March 31 if filed electronically) of the year immediately following the calendar year to which the return relates. Reporting requirements of ALE members are discussed below under Self-Insured Employers.

Also, providers of minimum essential coverage are required to furnish a statement for each covered individual by January 31 of the year following the calendar year for which the information return must be filed with the IRS.

[Transition relief](#) provides that the first information returns filed with the IRS and statements furnished to individuals who are provided minimum essential coverage are not due until 2016, for coverage provided in 2015. Thus, under this transition relief, the first statements furnished to covered individuals must be furnished by January 31, 2016, and the first information returns filed with the IRS must be filed by February 28, 2016 (March 31, 2016, if filed electronically).

Related Links

- › Small Business Administration
- › Department of Labor
- › BusinessUSA

This page also includes details on:

- Information to be reported to the IRS
- Information to be furnished to the individual
- How to report
- How to file electronically
- Self-Insured Employers
- Information Reporting Penalties
- Q&As
- Regulations



IRS ACA Homepage

1. ACA Homepage

The screenshot shows the IRS website's ACA homepage. At the top, there are navigation links for Subscriptions, Language, and Information For..., along with a search bar. Below this is a main navigation menu with categories like Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main header features the text 'Affordable Care Act Tax Provisions' over a background image of a doctor and a patient. A sidebar on the left lists 'Affordable Care Act Topics', with 'Questions and Answers' highlighted by a red box and a yellow callout box. The main content area is titled 'Affordable Care Act (ACA) Tax Provisions' and includes a 'Español' link. Below the title, there is a paragraph of introductory text and a 'Checkmark' icon with a link to 'Individuals and Families'. Further down, there are two columns: 'Individuals & Families' and 'Employers', each with a 'Learn more...' button. On the right side, there is a 'HealthCare.gov' section with a 'Go to HealthCare.gov' button and a 'Forms and Publications' section with links to Form 8965, Form 8962, and Publication 5187.

Subscriptions Language Information For...
Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Affordable Care Act Tax Provisions

Affordable Care Act (ACA) Tax Provisions [Español](#)

Questions & Answers Homepage

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- **Health Care Tax Tips**
- **Questions and Answers**
- **List of Tax Provisions**
- Legal Guidance and Other Resources
- **Affordable Care Act Tax Provisions Home**

comprehensive health insurance reforms. This law includes tax provisions for individuals, families, as well as businesses, insurers, tax-exempt organizations, and government entities. For individuals, the law requires you and everyone on your return to report health care coverage or claim an exemption or make a payment with your return. It also establishes a Health Insurance Marketplace where individuals can purchase health insurance coverage. For those who purchased coverage through the Marketplace, you may be eligible for the premium tax credit. These provisions of the health care law will result in important changes, including how individuals and families file their taxes. The law also contains benefits and responsibilities for other organizations, including employers.

Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption.

Individuals & Families

You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.

[Learn more...](#)

Employers

The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.

[Learn more...](#)

HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

[Go to HealthCare.gov](#)

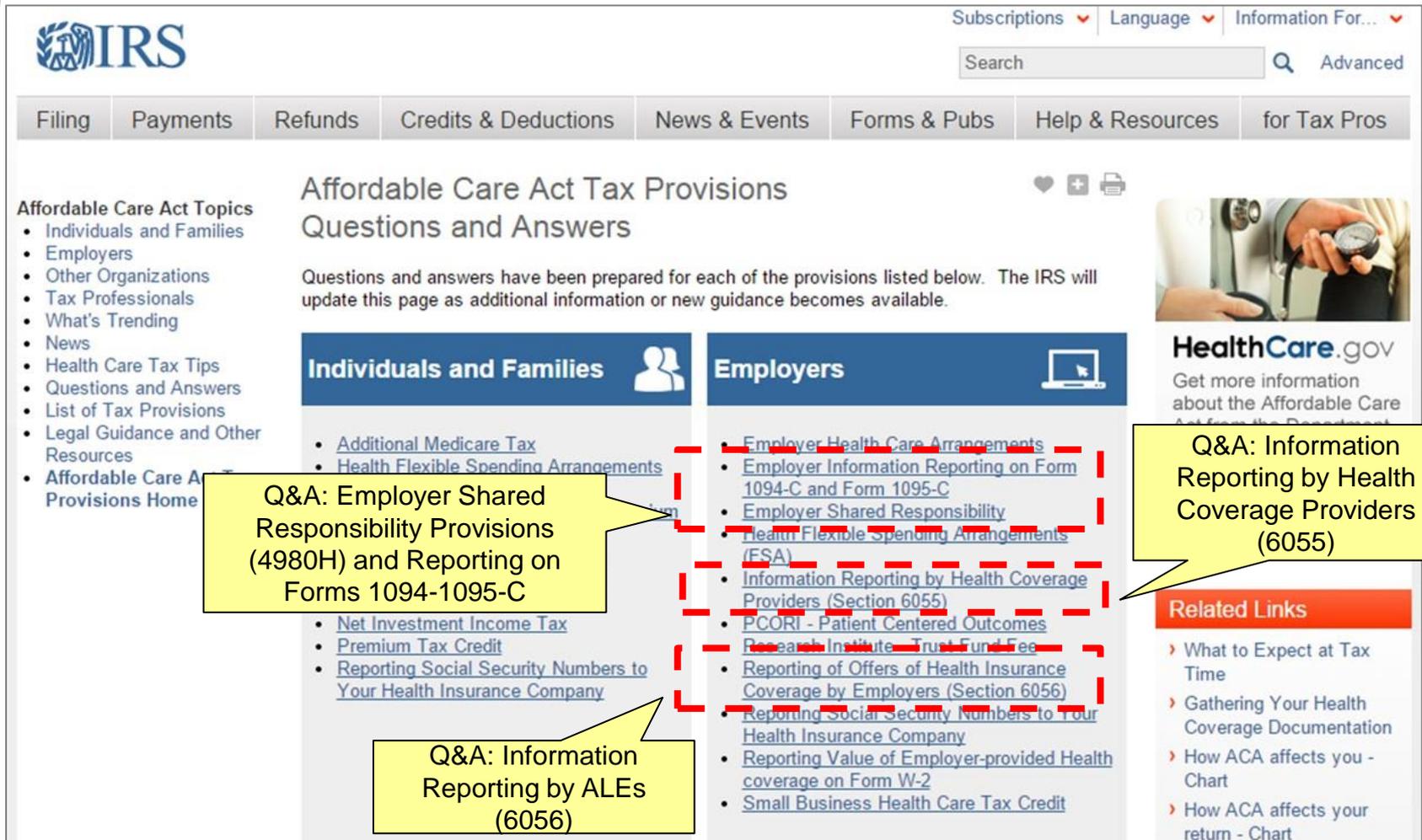
Forms and Publications

- › Form 8965
- › Form 8962
- › Publication 5187

Questions & Answers Homepage

1. ACA Homepage

2. Questions & Answers Homepage



The screenshot shows the IRS website's 'Questions & Answers' page for Affordable Care Act (ACA) tax provisions. The page is organized into two main columns: 'Individuals and Families' and 'Employers'. The 'Employers' column contains a list of links to various Q&A articles, with several links highlighted by red dashed boxes. Three yellow callout boxes provide specific information about these highlighted links.

Individuals and Families

- Additional Medicare Tax
- Health Flexible Spending Arrangements
- Net Investment Income Tax
- Premium Tax Credit
- Reporting Social Security Numbers to Your Health Insurance Company

Employers

- Employer Health Care Arrangements
- Employer Information Reporting on Form 1094-C and Form 1095-C
- Employer Shared Responsibility
- Health Flexible Spending Arrangements (FSA)
- Information Reporting by Health Coverage Providers (Section 6055)
- PCORI - Patient Centered Outcomes Research Institute - Trust Fund Fee
- Reporting of Offers of Health Insurance Coverage by Employers (Section 6056)
- Reporting Social Security Numbers to Your Health Insurance Company
- Reporting Value of Employer-provided Health coverage on Form W-2
- Small Business Health Care Tax Credit

Q&A: Employer Shared Responsibility Provisions (4980H) and Reporting on Forms 1094-1095-C

Q&A: Information Reporting by Health Coverage Providers (6055)

Q&A: Information Reporting by ALEs (6056)

HealthCare.gov
Get more information about the Affordable Care Act from the Department of Health and Human Services.

Related Links

- What to Expect at Tax Time
- Gathering Your Health Coverage Documentation
- How ACA affects you - Chart
- How ACA affects your return - Chart



Q&As: Employer Shared Responsibility Provisions (4980H)

1. ACA Homepage

2. Questions & Answers Homepage

3. 4980H Q&As

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Questions and Answers on Employer Shared Responsibility Provisions Under the Affordable Care Act

On Feb. 10, 2014, the IRS and Treasury issued [final regulations](#) on the Employer Shared Responsibility provisions under section 4980H of the Internal Revenue Code. More information is available on the [employer shared responsibility page](#). The following questions and answers provide helpful information about the guidance:

- [Basics of the Employer Shared Responsibility Provisions](#): Questions 1-3
- [Which Employers are Subject to the Employer Shared Responsibility Provisions](#): Questions 4-14
- [Identification of Full-Time Employees](#): Questions 15-17
- [Liability for the Employer Shared Responsibility Payment](#): Questions 18-23
- [Calculation of the Employer Shared Responsibility Payment](#): Questions 24-26
- [Making an Employer Shared Responsibility Payment](#): Questions 27-28
- [Transition Relief](#): Questions 29-39
- [Basics for Small Employers](#): Questions 40-42
- [Related Provisions](#): Questions 43-47
- [Additional Information](#): Questions 48-56

[Basics of the Employer Shared Responsibility Provisions](#)

1. What are the Employer Shared Responsibility provisions?

For 2015 and after, employers employing at least a certain number of employees (generally 50 full-time employees or a combination of full-time and part-time employees that is equivalent to 50

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4980H Q&A topics



Q&As: Information Reporting by Health Coverage Providers (6055)

1. ACA Homepage

2. Questions & Answers Homepage

3. 6055 Q&As

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Questions and Answers on Information Reporting by Health Coverage Providers (Section 6055)

Information reporting under section 6055 is voluntary for coverage providers in calendar year 2014. Reporting is first required in early 2016 for coverage providers in calendar years 2015 and 2016. See question 2 below for details. More information is available on the [information reporting requirements for providers of minimum essential coverage page](#). For an electronic brochure that provides an overview to help health coverage providers understand their reporting responsibilities, see [Publication 5215, Affordable Care Act: Reporting Responsibilities for Health Coverage Providers](#).

- [Basics of Provider Reporting](#): Questions 1-4
- [Who is Required to Report](#): Questions 5-15
- [What Information Must Providers Report](#): Questions 16-19
- [How and When to Report the Required Information](#): Questions 20-29

Basics of Provider Reporting

1. What are the information reporting requirements for providers of health coverage?

The Affordable Care Act added section 6055 to the Internal Revenue Code, which provides that every provider of minimum essential coverage will report coverage information by filing an

6055 Q&A topics

HealthCare.gov
Get more information about the Affordable Care Act from the Department of Health & Human Services.
Go to HealthCare.gov



Q&As: Information Reporting by ALEs (6056)

1. ACA Homepage

2. Questions & Answers Homepage

3. 6056 Q&As

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Questions and Answers on Reporting of Offers of Health Insurance Coverage by Employers (Section 6056)

Information reporting under section 6056 is voluntary for calendar year 2014. Reporting is required in early 2016 with respect to calendar year 2015. For more information, see [the information reporting by applicable large employers](#). More information is available on the [information reporting by applicable large employers](#).

- [Basics of Employer Reporting](#): Questions 1-4
- [Who is Required to Report](#): Questions 5-8
- [Methods of Reporting](#): Questions 9-13
- [What Information Must ALE Members Report](#): Questions 14-16
- [How and When to Report the Required Information](#): Questions 17-25

Basics of Employer Reporting

1. What are the information reporting requirements for employers relating to offers of health insurance coverage under employer-sponsored plans?

The Affordable Care Act added section 6056 to the Internal Revenue Code, which requires applicable large employers to file information reporting returns with the IRS and provide statements to

6056 Q&A topics

HealthCare.gov

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IRS ACA Homepage (IRS.gov/aca)

1. ACA Homepage

The screenshot shows the IRS website's ACA homepage. At the top, there is a navigation bar with links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation bar, there are tabs for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. The main heading is "Affordable Care Act Tax Provisions". A sidebar on the left lists "Affordable Care Act Topics" with a red dashed box around "Legal Guidance and Other Resources". A yellow callout box points to this link. The main content area features a large image of a doctor and a woman, followed by a section titled "Affordable Care Act (ACA) Tax Provisions" with a "Español" link. Below this, there is a "Check" icon and a link to "Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption." There are also sections for "Individuals & Families" and "Employers" with "Learn more..." buttons. On the right, there is a "HealthCare.gov" section and a "Forms and Publications" section with links to Form 8965, Form 8962, and Publication 5187.

Subscriptions Language Information For...
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Affordable Care Act Tax Provisions

Affordable Care Act (ACA) Tax Provisions

[Español](#)

Legal Guidance and Other Resources

Affordable Care Act Topics

- Individuals and Families
- Employers
- Other Organizations
- Tax Professionals
- What's Trending
- News
- Health Care Tax Tips
- Questions and Answers
- List of Tax Provisions
- Legal Guidance and Other Resources**
- Affordable Care Act Tax Provisions Home

The Affordable Care Act (ACA) provides comprehensive health insurance reforms. This law includes tax provisions for individuals, as well as businesses, insurers, tax-exempt organizations, and employers. For individuals, the law requires you and everyone on your return to either purchase health insurance, claim an exemption, or make a payment with your return. It also establishes the Health Insurance Marketplace where individuals can purchase health insurance coverage. For those who purchased coverage through the Marketplace, you may be eligible for the premium tax credit. These provisions of the health care law will result in important changes, including how individuals and families file their taxes. The law also contains benefits and responsibilities for other organizations, including employers.

Individuals and Families: Most people already have qualifying insurance coverage and will only need to check a box on their tax return. Others may be eligible for a health coverage exemption.

Individuals & Families

You will see changes related to the health care law as you file your tax return during tax time. The law requires you and your dependents to have health care coverage, an exemption, or make a payment with your return. If you purchased coverage from the Health Insurance Marketplace, you may be eligible for the premium tax credit.

[Learn more...](#)

Employers

The Affordable Care Act includes requirements for employers regarding health care coverage. The size and structure of your workforce determines your responsibility. However, if you have no employees, the following information doesn't apply to you.

[Learn more...](#)

HealthCare.gov

Get more information about the Affordable Care Act from the Department of Health & Human Services.

[Go to HealthCare.gov](#)

Forms and Publications

- Form 8965
- Form 8962
- Publication 5187



Legal Guidance and Other Resources

1. ACA Homepage

2. Legal Guidance Homepage

Affordable Care Act Legal Guidance and Other Resources

- [Health Care Tax Tips, Flyers, Publications, Trifolds and Additional Materials](#)
- [YouTube Videos, Podcasts and Webinars](#)
- [Social Media](#)
- [News Releases](#)
- [Fact Sheets](#)
- [Legal Guidance – Announcements](#)
- [Legal Guidance – Regulations and Treasury Decisions](#)
- [Legal Guidance – Notices, Revenue Procedures and Revenue Rulings](#)

Health Care Tax Tips, Flyers, Publications, Trifolds and Additional Materials

Health Care Tax Tips
[Health Care Tax Tips](#) – Concise, timely and useful information designed to help individuals and employers understand the tax-related provisions of the Affordable Care Act

Flyers, Publications and Trifolds

- General Information
 - Health Care Law: What's New for Individuals & Families ([Publication 5187](#))
 - Health Care Law Online Resources ([Publication 5093](#))
 - [Flyer](#) on changes to health care plans, including FSAs
- Individuals and Families
 - [Individual Shared Responsibility Decision](#)

Links to:

- Health Care Tax Tips
- Publications
- Videos
- News Releases
- Legal Guidance
- etc.

Related Links

- › [What to Expect at Tax Time](#)
- › [Gathering Your Health Coverage Documentation](#)



Technical Online Resources

| Topic | Details | Source |
|--|---|---|
| ACA Information Returns (AIR) Program | AIR Homepage | Returns/Affordable-Care-Act-Information-Return-AIR-Program">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Return-AIR-Program |
| | Did You Know? | Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Did-You-Know%3F |
| | Working Group Meeting Details | Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information>Returns-AIR-Program-Overview |
| | Schema to Form Crosswalk | irs.gov/PUP/for_taxpros/software_developers/information_returns/AIR_Working_Group_Meeting_02192015v2.pdf |
| | 2014 DRAFT Schemas | Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR)">irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Tax-Year-2014-Schemas-for-Affordable-Care-Act-Information>Returns-(AIR) |
| | Publication 5164 (Early Look) | http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/Draft_%20Publication_%205164.pdf |
| | Publication 5165 (Early Look) | http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/Draft_Pub_5165_04_2015.pdf |
| | AIR Submission Composition and Reference Guide (Early Look) | http://www.irs.gov/PUP/for_taxpros/software_developers/informati on_returns/AIR_Composition_and_Reference_Guide.pdf |
| | AIR Mailbox – <i>Technical Inquiries Only</i> | airmailbox@irs.gov |
| | Subscribe to Quick Alerts | http://www.irs.gov/Tax-Professionals/e-File-Providers-&-Partners/Subscribe-To-Quick-Alerts |



Searching for AIR Homepage

1. IRS Homepage

Type "AIR" in Search Bar

The screenshot shows the IRS homepage with the search bar containing the text "AIR". A yellow callout box points to the search bar with the text "Type 'AIR' in Search Bar". The page layout includes the IRS logo, navigation tabs (Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, for Tax Pros), and a search bar with "AIR" entered. Below the navigation are four main action buttons: "File Your Tax Return", "Get Your Refund Status", "Pay Your Tax Bill", and "IRS.gov En Español". The page is divided into several sections: "Forms and Pubs" (listing forms like 1040, 1040EZ, W-4, W-9, 1099-MISC, 941, 8962, Tax Table, Pub 15, Pub 17), "Hot Topics" (listing topics like Get Free Tax Preparation Help, Did You Receive a 5071C Letter?, How to Change Your Tax Withholding, Apply for an Employer ID Number, Affordable Care Act Tax Provisions), "Tools" (listing tools like Get Transcript of Your Tax Records, Request an Electronic Filing PIN, Find Answers to Your Tax Questions, Check Status of Your Amended Return, Renew or Obtain a PTIN for 2015), "Filing & Payment" (listing services like where's my refund?, freefile, IRS e-file, EFTPS), "News" (listing news items like \$1 Billion in Refunds Wait for Unfiled 2011 Returns, Dirty Dozen Tax Scams, Choosing Your Tax Professional, Taxpayer Bill of Rights), "Tax Time Guide" (listing topics like Free File, Filing Your Taxes, Tax Scams, Health Care and Taxes), and "Social Media" (listing social media links and a video player).



Search Results

1. IRS Homepage

2. AIR Search Results

The screenshot shows the IRS website's search results page. At the top, there is a navigation bar with links for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, Help & Resources, and for Tax Pros. A search bar at the top right contains the text 'AIR'. Below the navigation bar, the search results are displayed. A yellow callout box points to a link in the 'Top Recommendation' section. The search results include a 'Top Recommendation' for the 'ACA Information Returns (AIR) Program' with a URL. Below this, there are two other search results for 'Air Transportation Excise Tax - Audit Technique Guide' and 'Air Transportation Excise Tax ATG - Part 1'. On the right side, there are two sidebars: 'Forms & Instructions' and 'Publications', each with a list of relevant documents.

Subscriptions Language Information For...

Search Advanced

Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros

Search Results

AIR Advanced

Link to AIR Program homepage

Top Recommendation

[ACA Information Returns \(AIR\) Program](http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Retum-AIR-Program)
<http://www.irs.gov/for-Tax-Pros/Software-Developers/Information>Returns/Affordable-Care-Act-Information-Retum-AIR-Program>

Sort by: Relevance | Date

[Air Transportation Excise Tax - Audit Technique Guide](http://www.irs.gov/.../Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-Audit-Technique-Guide)
www.irs.gov/.../Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-Audit-Technique-Guide
... Air Transportation Excise Tax - Audit Technique Guide. Publication Date - April, 2008. ... Table of Contents. Air Transportation Excise Tax ATG - Part 1. ...

[Air Transportation Excise Tax ATG - Part 1](http://www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-ATG-Part-1)
www.irs.gov/Businesses/Small-Businesses-&Self-Employed/Air-Transportation-Excise-Tax-ATG-Part-1
... Air Transportation Excise Tax ATG - Part 1. Publication Date - April, 2008. ... Introduction - Air Transportation Excise Taxes. History. ...
[\[More results from www.irs.gov/Businesses/Small-Businesses-&Self-Employed \]](#)

Forms & Instructions

- Form 720 (Rev. January 2015)
- Instructions for Form 8928 (Rev. December 2013)
- Instruction 8038 (Rev. 4-2011)
- More..

Publications

- 2015 Publication 509
- Publication 510 (Rev. January 2015)
- Publication 4003 (Rev. 11-2014)
- More..

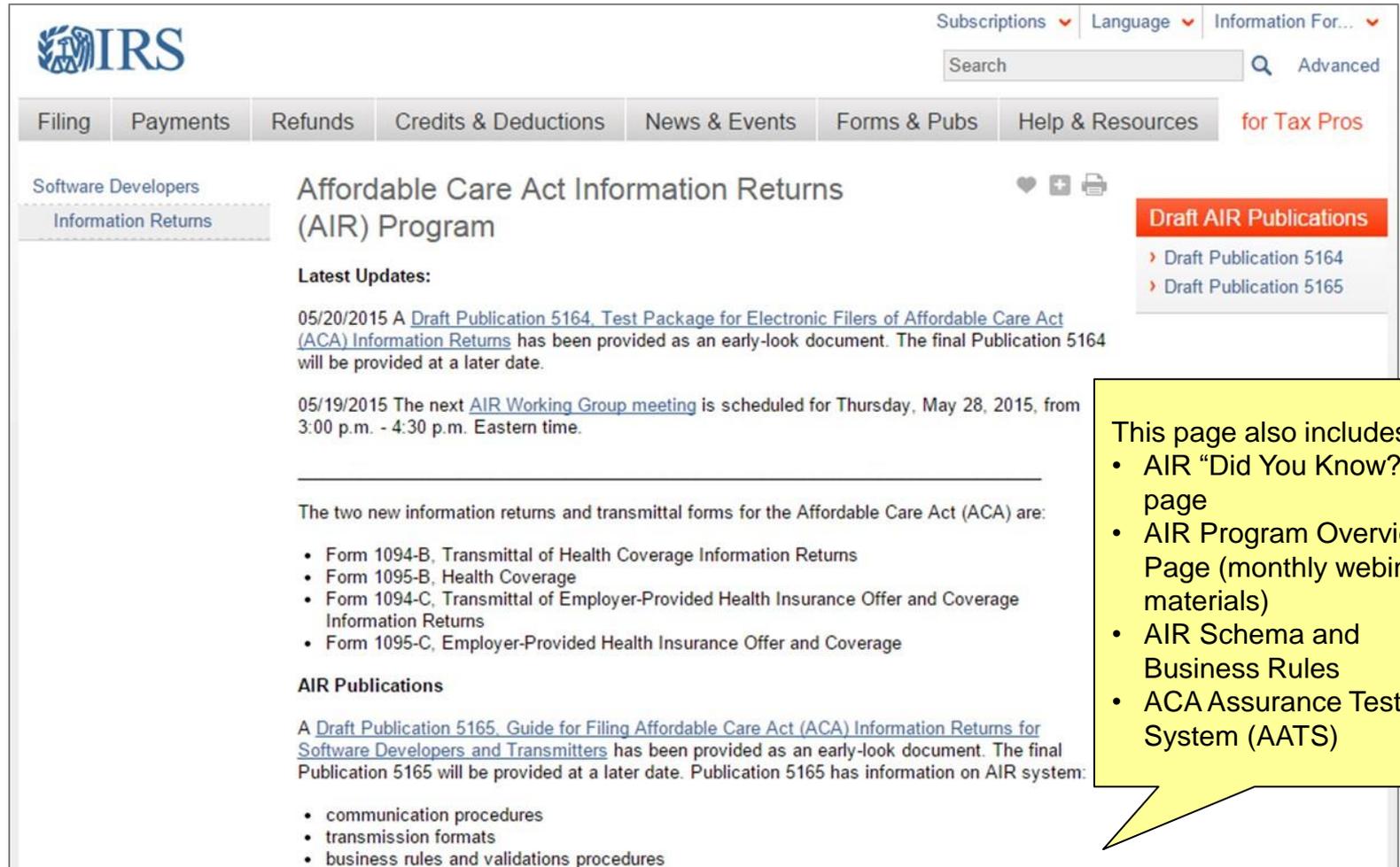


AIR Program Homepage

1. IRS Homepage

2. AIR Search Results

3. AIR Program Homepage



The screenshot shows the IRS website's AIR Program homepage. At the top, there is a navigation bar with links for Subscriptions, Language, and Information For... A search bar is also present. Below the navigation bar, there are tabs for Filing, Payments, Refunds, Credits & Deductions, News & Events, Forms & Pubs, and Help & Resources. The main content area is titled "Affordable Care Act Information Returns (AIR) Program" and includes a "Latest Updates" section with two entries: one from 05/20/2015 regarding a draft publication and another from 05/19/2015 regarding a meeting. Below this, there is a section for "The two new information returns and transmittal forms for the Affordable Care Act (ACA) are:" followed by a list of four forms. There is also a section for "AIR Publications" with a link to a draft publication. On the right side, there is a "Draft AIR Publications" box listing two draft publications. A yellow callout box on the right side of the page lists additional content on the page.

Subscriptions Language Information For...
Search Advanced
Filing Payments Refunds Credits & Deductions News & Events Forms & Pubs Help & Resources for Tax Pros
Software Developers
Information Returns
Affordable Care Act Information Returns (AIR) Program
Draft AIR Publications
Draft Publication 5164
Draft Publication 5165
Latest Updates:
05/20/2015 A [Draft Publication 5164, Test Package for Electronic Filers of Affordable Care Act \(ACA\) Information Returns](#) has been provided as an early-look document. The final Publication 5164 will be provided at a later date.
05/19/2015 The next [AIR Working Group meeting](#) is scheduled for Thursday, May 28, 2015, from 3:00 p.m. - 4:30 p.m. Eastern time.
The two new information returns and transmittal forms for the Affordable Care Act (ACA) are:
• Form 1094-B, Transmittal of Health Coverage Information Returns
• Form 1095-B, Health Coverage
• Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
• Form 1095-C, Employer-Provided Health Insurance Offer and Coverage
AIR Publications
A [Draft Publication 5165, Guide for Filing Affordable Care Act \(ACA\) Information Returns for Software Developers and Transmitters](#) has been provided as an early-look document. The final Publication 5165 will be provided at a later date. Publication 5165 has information on AIR system:
• communication procedures
• transmission formats
• business rules and validations procedures
This page also includes:
• AIR "Did You Know?" page
• AIR Program Overview Page (monthly webinar materials)
• AIR Schema and Business Rules
• ACA Assurance Testing System (AATS)



Additional Online Resources

| Topic | Details | Source |
|-------------------------------|---|---|
| Forms and Instructions | 2014 Form 1094-B | http://www.irs.gov/pub/irs-pdf/f1094b.pdf |
| | 2014 Form 1095-B | http://www.irs.gov/pub/irs-pdf/f1095b.pdf |
| | 2014 Instructions 1094/1095-B | http://www.irs.gov/pub/irs-pdf/i109495b.pdf |
| | 2014 Form 1094-C | http://www.irs.gov/pub/irs-pdf/f1094c.pdf |
| | 2014 Form 1095-C | http://www.irs.gov/pub/irs-pdf/f1095c.pdf |
| | 2014 Instructions 1094/1095-C | http://www.irs.gov/pub/irs-pdf/i109495c.pdf |
| | 2015 Draft Form 1094-B | http://www.irs.gov/pub/irs-dft/f1094b--dft.pdf |
| | 2015 Draft Form 1095-B | http://www.irs.gov/pub/irs-dft/f1095b--dft.pdf |
| | 2015 Draft Form 1094-C | http://www.irs.gov/pub/irs-dft/f1094c--dft.pdf |
| 2015 Draft Form 1095-C | http://www.irs.gov/pub/irs-dft/f1095c--dft.pdf | |
| Regulations | 4980H Final Regulations | http://www.gpo.gov/fdsys/pkg/FR-2014-02-12/pdf/2014-03082.pdf |
| | 6055 Final Regulations | http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05051.pdf |
| | 6056 Final Regulations | http://www.gpo.gov/fdsys/pkg/FR-2014-03-10/pdf/2014-05050.pdf |