



MANUAL TRANSMITTAL

Department of the Treasury
Internal Revenue Service

2.3.86

FEBRUARY 15, 2024

EFFECTIVE DATE

(02-15-2024)

PURPOSE

- (1) This transmits revised IRM 2.3.86, *Information Returns Processing Online (IRPOL) Command Code* allows IDRS users to search, access, and display Affordable Care Act (ACA) forms - from insurance companies, employers, and ACA marketplaces - filed to the IRS in accord to the Patient Protection and Affordable Care Act (ACA) of 2010.

MATERIAL CHANGES

- (1) Update of Internal Controls in 2.3.35.1 section of the IRM.
- (2) Exhibit 2.3.86-1 - Document Code Availability Tax Year increased.
- (3) Summary: Changes were made for TY2023. All Tax years reference TY2023 - TY2014 unless otherwise listed.

EFFECT ON OTHER DOCUMENTS

IRM 2.3.86 dated December 27, 2021, is superseded.

AUDIENCE

IDRS USERS, SB/SE.

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2.3.86

Command Code IRPOL

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2.3.86-18 Document Display Screen: 1095-C Data Reconciliation Code (Doc Code 60)

2.3.86.1
(02-15-2024)
Program Scope and Objectives

- (1) Command Code (CC) Information Returns Processing Online (IRPOL) allows Integrated Data Retrieval System (IDRS) users to request on-line information from the Information Returns Database (IRDB).
- (2) **Audience:** These procedures apply to IRS employees who use IDRS system to research information using PAYEE TIN, PAYEE TIN TYPE, PAYER TIN, TAX YEAR and DOCUMENT CODES.
- (3) **Policy Owner:** Wage and Investment (W&I) Customer Account Services (SE:W:CAS).
- (4) **Program Owner:** Information Returns Master File (IRMF) is a Non-major, high impact planned maintenance project that is part of the Information Returns Processing (IRP) Program. IRMF is categorized as a steady state legacy system that incorporates annual programming changes and legislative changes to maintain functionality.
- (5) **Primary Stakeholders:** Stakeholders Impacted by system/application are Wage and Investment (W&I), Small Business/Self-Employed (SBSE), Tax Exempt & Government Entities (TE/GE), Large Business and International (LB&I) Division.
- (6) **Program Goals:** This IRM provides the fundamental knowledge and procedural guidance for employees to search various Information Returns Documents by PAYEE TIN, PAYEE TIN TYPE, PAYER TIN, TAX YEAR and DOCUMENT CODES.

2.3.86.1.1
(02-15-2024)
Background

- (1) Information Returns Processing Online (IRPOL) allow tax examiners to research tax payers information to confirm data validity provided to the IRS.

2.3.86.1.2
(02-15-2024)
Authority

- (1) Command CODE IRPOL was developed to allow users to do research on the IDRS (Integrated Data Retrieval System) for Entity data.

2.3.86.1.3
(02-15-2024)
Responsibilities

- (1) The team manager is responsible for ensuring the program developer receive requirements from stakeholders for annual changes.
- (2) The programmer is responsible for all changes and updates that are made based on requirements from internal and external stakeholders.

2.3.86.1.4
(02-15-2024)
Program Management and Review

- (1) The Program is managed utilizing IRMF Exam Transcripts processing to produce and sort transcript tapes for examination. These tapes will contain taxpayer IRP data which was extracted from IRMF. A Tickler is created for each taxpayer for whom IRP data was extracted from the IRMF. A Standard Transcript Summary report is created with the requested data.

2.3.86.1.5
(02-15-2024)
Program Controls

- (1) IDRS user access code and permissions required to access IRPOL information.

2.3.86.1.6
(02-15-2024)

**Terms/Acronyms/
Definition**

(1) Acronyms

Acronym	Definition
ACA	Affordable Care Act
CC	Command Code
DOB	Date Of Birth
IDRS	Integrated Data Retrieval System
IRM	Internal Revenue Manual
LB&I	Large Business and International
IRDB	Information Returns Database
IRPOL	Information Returns Processing Online
TE/GE	Tax Exempt and Government Entities
SB/SE	Small Business Self-Employed
W&I	Wage & Investment
TIN	Taxpayer Identification Number
TY	Tax Year

2.3.86.1.7
(02-15-2024)

Related Resources

(1) IDRS - Integrated Data Retrieval System

2.3.86.2
(02-15-2024)

**Important Dates For
Command Code IRPOL**

(1) TY2023 data should be accessible online on Monday, January 2, 2024.

2.3.86.3
(10-12-2021)

**Command Code IRPOL
Valid Tax Years**

(1) Tax years (TY2014, TY2015, TY2016, TY2017, TY2018, TY2019, TY2020, TY2021, TY2022, or TY2023) can be referenced in IRPOL currently.

2.3.86.4
(09-29-2016)

IRPOL Help Screen

(1) The figure and table below show the validated fields for the IRPOL Help screen

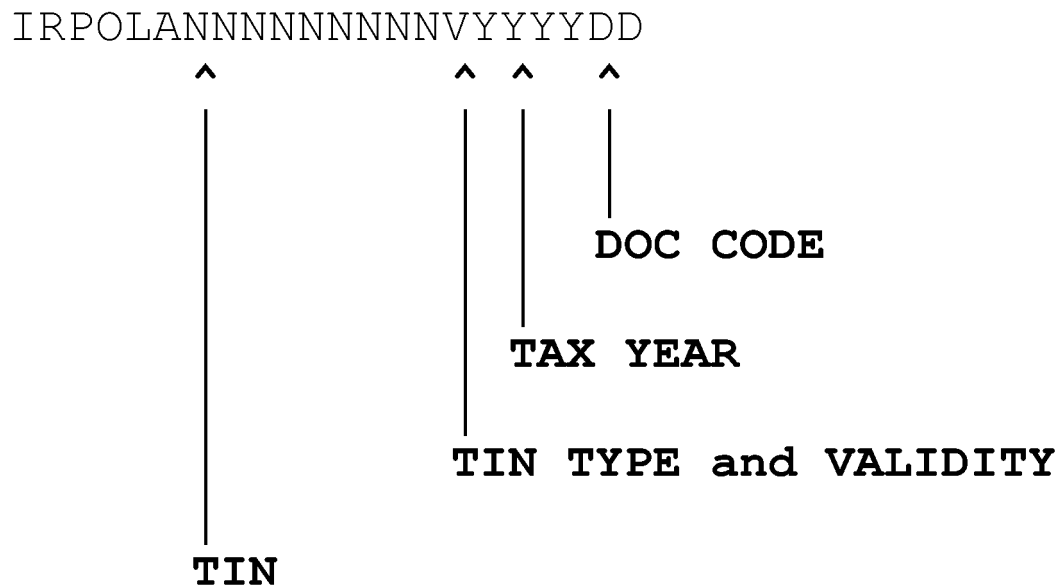


Figure 2.3.86-1

TIN	Entry must be 9 numeric and unedited (no hyphens) for either an SSN or an EIN. TIN cannot be 000000000 or 999999999.
TIN TYPE and VALIDITY	Entry must be 0, 1, or 3 to respectively specify Valid SSN, Invalid SSN, or EIN extraction of Information Return Documents for the TIN.
TAX YEAR	Entry must be a valid Tax Year that is available on the Command Code IRPOL Valid Tax Years, IRM 2.3.86.3 for valid Tax Years.
DOC CODE	Entry must be any DOC CODE specified by Exhibit 2.3.86-1.

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Exhibit 2.3.86-1 (02-15-2024)

Document Code Availability by Tax Year

Valid Document Codes and available tax years are listed in the table below.

DOCUMENT FORM	DOC CODE	TY2014	TY2015	TY2016	TY2017	TY2018	TY2019	TY2020	TY2021	TY2022	TY2023
1094-B	11	X	X	X	X	X	X	X	X	X	X
1094-C	12	X	X	X	X	X	X	X	X	X	X
1095-A	07	X	X	X	X	X	X	X	X	X	X
1095-B	56	X	X	X	X	X	X	X	X	X	X
1095-C	60	X	X	X	X	X	X	X	X	X	X

Exhibit 2.3.86-2 (02-15-2024)
IRPOLB DOB Search Screen

[illegible]

Line 4 Note: When more than one page is needed the last page will contain the total of all document count, otherwise count will appear instead of (SEE LAST PAGE).

IRPOLB search uses the first and last name, form type, tax year, DOB, state, or zip-code to search for ACA Forms 1095-A, 1095-B, and 1095C. When matching data is found the OVERVIEW Screen will appear.

After IRPOLB parameters are entered, the results of the search returns an OVERVIEW screen and a valid IRPOLA command line is displayed. The IRPOLA command line may contain a '00' in the document code position. The '00' must be changed to a valid document code of 07,11,12,56, or 60. To retrieve the form enter the UNIQUE-ID.

LINE	POSITION	DESCRIPTION AND VALIDITY
1.1	1	COMMAND CD
1.2	6	COMMAND DEFINER CD- “B”.
2.1	16	Literal Title “ACA IR 1095A, 1095B, 1095C DOCUMENTS SEARCH”
4.1	13	Literal -REQUIRED FIELDS: LAST NAME, FORM TYPE, TAX YEAR AND
5.1	8	Literal -ONE OR MORE OPTIONAL FIELDS: DOB, STATE, ZIP CODE, FIRST NAME

Exhibit 2.3.86-2 (Cont. 1) (02-15-2024)
IRPOLB DOB Search Screen

8.1	21	Literal-LAST NAME
10.1	21	Literal-FIRST NAME
12.1	21	Literal-FORM TYPE (Ex. 1095A, 1095B, 1095C OR ALL)
14.1	21	Literal-TAX YEAR (Valid Tax Years: 2014 thru 2023)
16.1	21	Literal-DOB (YYYY-MM-DD)
18.1	21	Literal-STATE (Use State Abbreviation)
20.1	21	Literal-ZIP CODE 5-DIGITS

[illegible]

Exhibit 2.3.86-3 (Cont. 1) (07-15-2016)

IRPOL Overview Screen

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- "A" NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN - This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE - This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year, See IRM 2.3.86-1 for valid Tax Years.	
1.6	21	DOCUMENT CODE (00) "00" retrieves all documents	
1.7	27	Literal- UNIQUE-ID=>	
1.8	38	nnnnnnnnnnnn Enter the UNIQUE-ID and ensure the DOCUMENT CODE is not '00'	
2.1	24	TAX YEAR See IRM 2.3.86-1	
2.2	62	TIN (Requested TIN)	
4.1	28	TOTAL OF ALL DOCUMENTS	
7.1 8.1 9.1	2	DOCUMENT CODE	
7.2 8.2 9.2	5	FORM Form Type See IRM 2.3.86-1	
7.3 8.3 9.3	11	UNIQUE-ID	
7.4 8.4 9.4	33	ALE	
7.5 8.5 9.5	35	NAME FROM PART 1 OF FORM	
7.6 8.6 9.6	66	DATE On-File-date	
7.7 8.7 9.7	74	INFORMATION STATUS INDICATORVALUES P-Primary Document D-Duplicate Document C-Corrected By Another V-Void By Another Document B-Blank-No Value Supplied	
7.8 8.8 9.8	78	DATA RECONCILIATION CODE Y or N	See Table Below

Exhibit 2.3.86-3 (Cont. 2) (07-15-2016)
IRPOL Overview Screen

DATA RECONCILIATION CODES		
Aggregated Group Indicator		
Rule	Description	Interpretation of Data
A01	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as Yes and Aggregated Group Indicator has been marked for both monthly fields and "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated Group Indicator marked for "All 12 Months".	Consider Aggregated Group Indicator "All 12 Months" field marked
A02	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as Yes and Aggregated Group Indicator has been unmarked for all fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated Group Indicator marked for "All 12 Months".	Consider Aggregated Group Indicator "All 12 Months" field marked
A03	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A04 A05	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been marked for both monthly fields and "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A06	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been marked for only monthly fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked monthly.	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator monthly fields marked

Exhibit 2.3.86-3 (Cont. 3) (07-15-2016)
IRPOL Overview Screen

A07 A37	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been unmarked for all fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A08	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A09	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been marked for both monthly fields and "All 12 Months" and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A10	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been marked only for monthly fields and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A11	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as both Yes and No and Aggregated Group Indicator has been unmarked for all fields and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A12 A13	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been marked for both monthly field and "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked

Exhibit 2.3.86-3 (Cont. 4) (07-15-2016)
IRPOL Overview Screen

A14	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A15	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been marked only for monthly fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked monthly.	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator monthly fields marked
A16 A17	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been unmarked for all fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A18	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A19	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been marked for both monthly fields and "All 12 Months" and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A20	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as No and Aggregated Group Indicator has been marked only for monthly fields and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No

Exhibit 2.3.86-3 (Cont. 5) (07-15-2016)**IRPOL Overview Screen**

A21 A22	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been marked for both monthly field and "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A23	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A24	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been marked only for monthly fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked monthly.	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator monthly fields marked
A25 A26	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been unmarked for all fields and Other Members of Aggregated Group member list contains at least one entry, then consider Aggregated ALE Group membership as Yes with Aggregated Group Indicator marked for "All 12 Months".	Consider Member of Aggregated ALE Group is marked as Yes with Aggregated Group Indicator "All 12 Months" marked
A27	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A28	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been marked for both monthly fields and "All 12 Months" and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No

Exhibit 2.3.86-3 (Cont. 6) (07-15-2016)
IRPOL Overview Screen

A29	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been marked only for monthly fields and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A30	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is unmarked and Aggregated Group Indicator has been unmarked for all fields and Other Members of Aggregated Group member list is empty, then consider Aggregated ALE Group membership as No.	Consider Member of Aggregated ALE Group is marked as No
A31	When Aggregated ALE Group membership is marked as Yes and Aggregated Group Indicator has been marked only for "All 12 Months" and Other Members of Aggregated Group member list has no entries, then consider Aggregated Group Indicator marked for "All 12 Months" and consider as Other ALE Members have 30 membersMonths" and Other Members of Aggregated Group member list has no entries, then consider Aggregated Group Indicator marked for "All 12 Months" and consider as Other ALE Members have 30 members.	Consider Aggregated Group Indicator "All 12 Months" marked and consider 30 members in metadata
A32 A33	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as Yes and Aggregated Group Indicator has been marked for both monthly fields and "All 12 Months" and Other Members of Aggregated Group member list has no entries, then consider Aggregated Group Indicator marked for "All 12 Months" and consider as Other ALE Members have 30 members	Consider Aggregated Group Indicator "All 12 Months" marked and consider 30 members in metadata
A34	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as Yes and Aggregated Group Indicator has been marked only for monthly fields and Other Members of Aggregated Group member list has no entries, then consider Aggregated Group Indicator marked monthly and consider as Other ALE Members have 30 members.	Consider Aggregated Group Indicator months marked and consider 30 members in metadata
A35 A36	When evaluating for data consistency of the 1094C form, when Aggregated ALE Group membership is marked as Yes and Aggregated Group Indicator has been unmarked for all monthly fields and "All 12 Months" and Other Members of Aggregated Group member list has no entries, then consider Aggregated Group Indicator marked for "All 12 Months" and consider as Other ALE Members have 30 members.	Consider Aggregated Group Indicator "All 12 Months" marked and leave unmarked for all monthly fields and consider 30 members in metadata

Exhibit 2.3.86-3 (Cont. 7) (07-15-2016)
IRPOL Overview Screen

Minimum Essential Coverage (MEC) offer indicator		
Rule	Description	Interpretation of Data
B01	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been marked as either Yes or No and all monthly rows have been marked as either Yes or No, then consider all monthly MEC indicator rows.	Consider monthly MEC offer indicator
B02	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been unmarked and all monthly rows have been unmarked, then consider all monthly rows with MEC not offered and all values marked as No.	Consider all derived MEC monthly values as No
B03	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been marked as both Yes and No and all monthly rows have been marked as either Yes or No, then consider all monthly MEC indicator rows.	Consider monthly MEC offer indicator
B04	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been as both Yes and No and all monthly rows have been unmarked, then consider all monthly rows with MEC not offered and all values marked as No.	Consider MEC not offered yearly with value marked as No
B05 B06	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been marked as either Yes or No and some monthly rows have been marked as either Yes or No and other rows have been either left unmarked or marked as both Yes and No, then consider MEC offered by month with original values and for fields that were marked Yes and No simultaneously or left blank consider them marked as No.	Consider MEC offered by month with original values and for fields that were marked Yes and No simultaneously or left blank consider them marked as No

Exhibit 2.3.86-3 (Cont. 8) (07-15-2016)
IRPOL Overview Screen

B06	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been unmarked and some monthly rows have been marked as either Yes or No and other rows have been either left unmarked or marked as both Yes and No, then consider MEC offered by month with original values and for fields that were marked Yes and No simultaneously or left blank consider them marked as No.	Consider MEC offered by month with original values and for fields that were marked Yes and No simultaneously or left blank consider them marked as No
B07 B08	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been marked as both Yes and No and some monthly rows have been marked as either Yes or No and other rows have been either left unmarked or marked as both Yes and No, then consider MEC offered by month with original values and for fields that were marked Yes and No simultaneously or left blank consider them marked as No.	Consider MEC offered by month with original values and for fields that were marked Yes and No simultaneously or left blank consider them marked as No
B09 B10	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been marked as either Yes or No and all monthly rows have been either unmarked or marked as both Yes and No, then consider all monthly rows with MEC not offered and all values marked as No.	Consider MEC offered by month with all values marked No
B11	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been unmarked and all monthly rows have been either unmarked or marked as both Yes and No, then consider all monthly rows with MEC not offered and all values marked as No.	Consider MEC offered by month with all values marked No
B12 B13	When evaluating for data consistency of the 1094C form, when Minimal Essential Coverage Offer Indicator (MEC) value for "All 12 Months" has been marked as both Yes and No and all monthly rows have been either unmarked or marked as both Yes and No, then consider all monthly rows with MEC not offered and all values marked as No.	Consider MEC offered by month with all values marked No

Exhibit 2.3.86-3 (Cont. 9) (07-15-2016)
IRPOL Overview Screen

FTE - Part III column (b), Form 1094-C		
Rule	Description	Interpretation of Data
C01	When evaluating for data consistency of the 1094C form, when Full Time Employee (FTE) Count has a value zero or greater than zero for "All 12 Months" and all monthly rows have values greater than zero, then consider monthly values.	Consider FTE count by month and use monthly value.
C02	When evaluating for data consistency of the 1094C form, when Full Time Employee (FTE) Count has a value greater than zero for "All 12 Months" and all monthly rows have value zero, then consider FTE count of All 12 months value	Consider FTE count of All 12 months and replace all monthly rows with value zero to blank.
C03	When evaluating for data consistency of the 1094C form, when Full Time Employee (FTE) Count has a value greater than zero for "All 12 Months" and some monthly rows have value zero and the rest have blank, then consider FTE count of All 12 months value	Consider FTE count of All 12 months and replace all monthly rows with value zero to blank.
C04 C05	When evaluating for data consistency of the 1094C form, when Full Time Employee (FTE) Count has a value zero or greater than zero or blank for "All 12 Months" and some but not all monthly rows have values greater than zero, then consider monthly values as marked and consider highest monthly value for all empty monthly fields.	Consider highest monthly value to mark empty FTE fields and consider FTE count by month
FTE per Number of Total 1095-Cs filed (Line 20) on 1094-C		
Rule	Description	Interpretation of Data
D01 D02	When evaluating for data consistency of the 1094C form, if Box D on line 22 is not checked and Full Time Employee (FTE) Count has a value zero or blank for "All 12 Months" and all monthly rows have either zero or blank , then all monthly values will use the greater than zero value contained in Total Number of Forms 1095C filed by ALE Member.	Consider Total Number of Form 1095C filed by and/or on behalf of ALE Member count to update all monthly values and consider FTE count by month
FTE per Total number of 1095-Cs recorded in IRDB		
Rule	Description	Interpretation of Data

Exhibit 2.3.86-3 (Cont. 10) (07-15-2016)
IRPOL Overview Screen

E01 E02	When evaluating for data consistency of the 1094C form, if Box D on line 22 is not checked and Full Time Employee (FTE) Count has a value zero or blank for "All 12 Months" and all monthly rows have either zero or blank and Total Number of Forms 1095C filed by ALE Member has a value zero or blank ,then use total number of Form1095C for the EIN from IRDB data tables count to update for all monthly values.	Consider the total number of Form 1095-C for that EIN from the IRDB data tables count to update all monthly values and consider FTE count by month
Transition Relief		
Rule	Description	Interpretation of Data
F01 F02	When evaluating for data consistency of the 1094C form, when transition relief code is valid for "All 12 Months" and valid for at least one monthly row, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes mark value as blank
F03 F04	When evaluating for data consistency of the 1094C form, when transition relief code is invalid for "All 12 Months" and valid for at least one monthly row, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes mark value as blank
F05	When evaluating for data consistency of the 1094C form, when transition relief code is blank for "All 12 Months" and valid for at least one monthly row, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes mark value as blank
F06 F07	When evaluating for data consistency of the 1094C form, when transition relief code is valid for "All 12 Months" and invalid for all monthly rows, then consider the "All 12 months" value as valid and for any invalid monthly codes mark value as blank.	Consider the valid All 12 months value and change invalid monthly values to blank
F08 F09	When evaluating for data consistency of the 1094C form, when transition relief code is invalid for "All 12 Months" and invalid for all monthly rows, then consider not qualified for 4980H relief and for any invalid codes mark value as blank.	Consider monthly relief fields as not valid and for any invalid codes mark value as blank
F10	When evaluating for data consistency of the 1094C form, when transition relief code is invalid for "All 12 Months" and blank for all monthly rows, then consider not qualified for 4980H relief and for any invalid codes mark value as blank.	Consider yearly relief field as not valid and for any invalid codes mark value as blank

Exhibit 2.3.86-3 (Cont. 11) (07-15-2016)**IRPOL Overview Screen**

F11	When evaluating for data consistency of the 1094C form, when transition relief code is blank for "All 12 Months" and invalid for all monthly rows, then consider not qualified for 4980H relief and for any invalid codes mark value as blank.	Consider monthly relief fields as not valid and for any invalid codes mark value as blank
MEC offer Code (Line 14), Form 1095-C		
Rule	Description	Interpretation of Data
G01 G02	When evaluating for data consistency of the 1095C form, when coverage code is valid for "All 12 Months" and valid for at least one monthly value, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes found change invalid value to blank Note: for this rule if a monthly value is changed to blank it is treated as if no offer was made.
G03 G04	When evaluating for data consistency of the 1095C form, when coverage code is invalid for "All 12 Months" and valid for at least one monthly value, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes found change invalid value to blank Note: for this rule if a monthly value is changed to blank it is treated as if no offer was made.
G05	When evaluating for data consistency of the 1095C form, when coverage code is blank for "All 12 Months" and valid for at least one monthly value, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes found change invalid value to blank Note: for this rule if a monthly value is changed to blank it is treated as if no offer was made.
G06 G07	When evaluating for data consistency of the 1095C form, when coverage code is valid for "All 12 Months" and invalid for all monthly values, then consider "All 12 months" value as valid and for any invalid monthly codes mark value as blank.	Consider the valid All 12 months value and change invalid monthly values to blank
G08 G09	When evaluating for data consistency of the 1095C form, when coverage code is invalid for "All 12 Months" and invalid for all monthly values, then consider coverage as not valid and for any invalid codes mark value as blank.	Consider monthly coverage fields as not valid and for any invalid codes found change invalid value to blank Note: for this rule if a monthly value is changed to blank it is treated as if no offer was made.

Exhibit 2.3.86-3 (Cont. 12) (07-15-2016)
IRPOL Overview Screen

G10	When evaluating for data consistency of the 1095C form, when coverage code is invalid for "All 12 Months" and blank for all monthly values, then consider coverage as not valid and for any invalid codes mark value as blank.	Consider yearly coverage field as not valid and for any invalid codes found change invalid value to blank Note: for this rule if a monthly value is changed to blank it is treated as if no offer was made.
G11	When evaluating for data consistency of the 1095C form, when coverage code is blank for "All 12 Months" and invalid for all monthly values, then consider coverage as not valid and for any invalid codes mark value as blank.	Consider monthly coverage fields as not valid and for any invalid codes found change invalid value to blank Note: for this rule if a monthly value is changed to blank it is treated as if no offer was made.
Safe Harbors and Other Relief (Line 16), Form 1095-C		
Rule	Description	Interpretation of Data
H01 H02	When evaluating for data consistency of the 1095C form, when relief code is valid for "All 12 Months" and valid for at least one monthly value, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes found change invalid value to blank
H03 H04	When evaluating for data consistency of the 1095C form, when relief code is invalid for "All 12 Months" and valid for at least one monthly value, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes found change invalid value to blank
H05	When evaluating for data consistency of the 1095C form, when relief code is blank for "All 12 Months" and valid for at least one monthly value, then consider valid monthly values and for any invalid codes mark value as blank.	Consider valid monthly values and for any invalid codes found change invalid value to blank
H06 H07	When evaluating for data consistency of the 1095C form, when relief code is valid for "All 12 Months" and invalid for all monthly values, then consider "All 12 months" value as valid and for any invalid monthly codes mark value as blank.	Consider the valid All 12 months value and change invalid monthly values to blank
H08 H09	When evaluating for data consistency of the 1095C form, when relief code is invalid for "All 12 Months" and invalid for all monthly values, then consider monthly relief code as not valid and for any invalid codes mark value as blank.	Consider monthly relief fields as not valid and for any invalid codes found change invalid value to blank

Exhibit 2.3.86-3 (Cont. 13) (07-15-2016)
IRPOL Overview Screen

H10	When evaluating for data consistency of the 1095C form, when relief code is invalid for "All 12 Months" and blank for all monthly values, then consider yearly relief code as not valid and for any invalid codes mark value as blank.	Consider yearly relief field as not valid and for any invalid codes found change invalid value to blank
H11	When evaluating for data consistency of the 1095C form, when relief code is blank for "All 12 Months" and invalid for all monthly values, then consider monthly relief code as not valid and for any invalid codes mark value as blank.	Consider monthly relief fields as not valid and for any invalid codes found change invalid value to blank

Document Display Screen: 1094-B (Doc Code 11)

	1	2	3	4	5	6	7	8		
	1234567890123456789012345678901234567890123456789012345678901234567890									
1	IRPOLANNNNNNNNNNVYYYYDD TYyyyy ACA IR DOCUMENTS									1
2	DOCUMENT CODE-11									2
3	DOCUMENT TYPE: 1094-B ON FILE DATE: mm/dd/yyyy vvvvvvvvvvvvvvvvvvvvvvvvvv									3
4	FILER DATA: EIN nn-nnnnnnn SUBMITTED TO IRS vvvvvvvvvvvvvvvvvvvvvvvvvv									4
5	vv CONTACT INFO:									5
6	vv vvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvvv									6
7	vv (nnn) nnn-nnnn									7
8	vv									8
9	vv									9
10	vv									10
1	STATE: vv ZIP: nnnnn-nnnn CNTRY: XX									1
2										2
3										3
4										4
5										5
6										6
7										7
8										8
9										9
20	TAX YEAR yyyy FILED - RECEIVED ON: mm/dd/yyyy									20
1	TOTAL 1095-B FORMS TRANSMITTED nnn,nnn									1
2	TOTAL 1095-B FORMS IRS PROCESSED nnn,nnn									2
3										3
4	PAGE nnn OF nnn									4
	1	2	3	4	5	6	7	8		
	1234567890123456789012345678901234567890123456789012345678901234567890									

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year See IRM 2.3.86-1	
1.6	17	DOCUMENT CODE	
1.7	31	REQUESTED TAX YEAR	

Exhibit 2.3.86-4 (Cont. 1) (08-25-2016)**Document Display Screen: 1094-B (Doc Code 11)**

2.1	16	DOCUMENT CODE DC 11	
3.1	17	DOCUMENT TYPE (1094-B)	
3.2	43	ON FILE DATE MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	53	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL NAMES: FILER DATA	
4.2	22	FILER NINE-DIGIT (EIN)	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1 Thru 11.3	2	FILER'S DATA NAME, ADDRESS, CITY, STATE, ZIP CODE, COUNTRY (If foreign address, "STATE" is replaced with "CNTRY", "ZIP" by "PLCD", and "PROV" will follow when appropriate.)	Box 1 Box 5 Box 6 Box 7 Box 8
5.2	58	LITERAL CONTACT INFO	
6.2	44	CONTACT NAME	Box 3
7.2	45	CONTACT TELEPHONE	Box 4
20.1	11	TAX YEAR See IRM 2.3.86-1	
20.2	37	FILED – RECEIVED ON	
21.1	38	TOTAL 1095-B FORMS TRANSMITTED WITH FORM 1094-B.	Box 9
22.1	38	TOTAL 1095-B FORMS PROCESSED	
24.1	35	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of the individual document display.	

Document Display Screen: 1094-C (Doc Code 12)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE -	

Exhibit 2.3.86-5 (Cont. 1) (08-25-2016)**Document Display Screen: 1094-C (Doc Code 12)**

1.7	31	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 12	
3.1	17	DOCUMENT TYPE(1094-C)	
3.2	42	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	53	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL NAMES: EMPLOYER DATA	
4.2	22	EMPLOYER NINE-DIGIT (EIN)	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1 Thru 11.3	2	ALE DATA NAME, ADDRESS, CITY, STATE, ZIP CODE, COUNTRY (If foreign address, "STATE" is replaced with "CNTRY", "ZIP" by "PLCD", and "PROV" will follow when appropriate.)	Box 1 Box 3 Box 4 Box 5 Box 6
5.2	58	LITERAL: CONTACT INFO	
6.2	44	CONTACT NAME	Box 7
7.2	45	CONTACT TELEPHONE	Box 8
12.1	11	GOVERNMENT ENTITY DATA	
12.2	27	EIN(Employer Identification Number)	Box 10
13.1 Thru 19.3	2	DESIGNATED GOVERNMENT ENTITY NAME, ADDRESS-,CITY,STATE,ZIP CODE, COUNTRY	Box 9, 11-14
13.2	58	LITERAL: CONTACT INFO	
14.1	2	CONTACT NAME	Box 15
15.2	45	CONTACT TELEPHONE	Box 16
20.1	11	TAX YEAR	
20.2	37	FILED – RECEIVED ON	
21.1	38	TOTAL 1095-C FORMS TRANSMITTED	Box 18
22.1	38	TOTAL 1095-C FORMS PROCESSED	
24.1	35	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of the individual document display.	

Document Display Screen: 1094-C PART II (Doc Code 12)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- "A" NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 12	

Exhibit 2.3.86-6 (Cont. 1) (02-15-2024)**Document Display Screen: 1094-C PART II (Doc Code 12)**

3.1	17	DOCUMENT TYPE– (1094-C)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL NAMES: EMPLOYER DATA	
4.2	22	EIN	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	EMPLOYER NAME	Box 1
12.1	42	AUTHORITATIVE TRANSMITTAL FOR THIS ALE	Box19
13.1	47	ALE MEMBER - A MEMBER OF AGGREGATED ALE GROUP	Box 21
14.1	2	LITERAL: CERTIFICATIONS OF ELIGIBILITY	
15.1	32	QUALIFYING OFFER METHOD	Box 22a
16.1	50	RESERVED	Box 22b
17.1	37	RESERVED	Box 22c
18.1	22	98% OFFER METHOD	Box 22d
21.1	38	TOTAL 1095-C FORMS FILED FOR ALE MEMBER	Box 20
24.1	35	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of - the individual document display	

Document Display Screen: 1094-C PART III (Doc Code 12)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 12	

Exhibit 2.3.86-7 (Cont. 1) (02-15-2024)**Document Display Screen: 1094-C PART III (Doc Code 12)**

3.1	17	DOCUMENT TYPE– (1094-C)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL EMPLOYER DATA	
4.2	22	EIN	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	EMPLOYER NAME	Box 1
9.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) ALL MONTHS Yes, No, or Blank	Box 23a
9.2	27	AGG (AGGREGATED GROUP INDICATOR) ALL MONTHS Yes or Blank	Box 23d
9.3	37	RELIEF (SECTION 4980H TRANSITION RELIEF INDICATOR) ALL MONTHS A, B, or Blank	Box 23e
9.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) ALL MONTHS Blank, Zero, or a Positive Number	Box 23b
9.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) ALL MONTHS Blank, Zero, or a Positive Number	Box 23c
10.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) JAN Yes, No, or Blank	Box 24a
10.2	27	AGG (AGGREGATED GROUP INDICATOR) JAN Yes or Blank	Box 24d
10.3	37	RELIEF (SECTION 4980H TRANSITION RELIEF INDICATOR) JAN A, B, or Blank	Box 24e
10.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) JAN Blank, Zero, or Positive Number	Box 24b
10.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) JAN Blank, Zero, or Positive Number	Box 24c

Exhibit 2.3.86-7 (Cont. 2) (02-15-2024)**Document Display Screen: 1094-C PART III (Doc Code 12)**

11.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) FEB Yes, No, or Blank	Box 25a
11.2	27	AGG (AGGREGATED GROUP INDICATOR) FEB Yes or Blank	Box 25d
11.3	37	RELIEF (SECTION 4980H TRANSITION RELIEF INDICATOR) FEB A, B, or Blank	Box 25e
11.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) FEB Blank, Zero, or Positive Number	Box 25b
11.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) FEB Blank, Zero, or Positive Number	Box 25c
12.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) MAR Yes, No, or Blank	Box 26a
12.2	27	AGG (AGGREGATED GROUP INDICATOR) MAR Yes or Blank	Box 26d
12.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) MAR A, B, or Blank	Box 26e
12.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) MAR Blank, Zero, or Positive Number	Box 26b
12.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) MAR Blank, Zero, or Positive Number	Box 26c
13.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) APR Yes, No, or Blank	Box 27a
13.2	27	AGG (AGGREGATED GROUP INDICATOR) APR Yes or Blank	Box 27d
13.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) APR A, B, or Blank	Box 27e
13.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) APR Blank, Zero, or Positive Number	Box 27b
13.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) APR Blank, Zero, or Positive Number	Box 27c

Exhibit 2.3.86-7 (Cont. 3) (02-15-2024)

Document Display Screen: 1094-C PART III (Doc Code 12)

14.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) MAY Yes, No, or Blank	Box 28a
14.2	27	AGG (AGGREGATED GROUP INDICATOR) MAY Yes or Blank	Box 28d
14.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) MAY A, B, or Blank	Box 28e
14.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) MAY Blank, Zero, or Positive Number	Box 28b
14.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) MAY Blank, Zero, or Positive Number	Box 28c
15.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) JUN Yes, No, or Blank	Box 29a
15.2	27	AGG (AGGREGATED GROUP INDICATOR) JUN Yes or Blank	Box 29d
15.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) JUN A, B, or Blank	Box 29e
15.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) JUN Blank, Zero, or Positive Number	Box 29b
15.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) JUN Blank, Zero, or Positive Number	Box 29c
16.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) JUL Yes, No, or Blank	Box 30a
16.2	27	AGG (AGGREGATED GROUP INDICATOR) JUL Yes or Blank	Box 30d
16.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) JUL A, B, or Blank	Box 30e
16.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) JUL Blank, Zero, or Positive Number	Box 30b
16.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) JUL Blank, Zero, or Positive Number	Box 30c

Exhibit 2.3.86-7 (Cont. 4) (02-15-2024)**Document Display Screen: 1094-C PART III (Doc Code 12)**

17.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) AUG Yes, No, or Blank	Box 31a
17.2	27	AGG (AGGREGATED GROUP INDICATOR) AUG Yes or Blank	Box 31d
17.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) AUG A, B, or Blank	Box 31e
17.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) AUG Blank, Zero, or Positive Number	Box 31b
17.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) AUG Blank, Zero, or Positive Number	Box 31c
18.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) SEP Yes, No, or Blank	Box 32a
18.2	27	AGG (AGGREGATED GROUP INDICATOR) SEP Yes or Blank	Box 32d
18.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) SEP A, B, or Blank	Box 32e
18.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) SEP Blank, Zero, or Positive Number	Box 32b
18.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) SEP Blank, Zero, or Positive Number	Box 32c
19.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) OCT Yes, No, or Blank	Box 33a
19.2	27	AGG (AGGREGATED GROUP INDICATOR) OCT Yes or Blank	Box 33d
19.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) OCT A, B, or Blank	Box 33e
19.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) OCT Blank, Zero, or Positive Number	Box 33b
19.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) OCT Blank, Zero, or Positive Number	Box 33c

Exhibit 2.3.86-7 (Cont. 5) (02-15-2024)**Document Display Screen: 1094-C PART III (Doc Code 12)**

20.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) NOV Yes, No, or Blank	Box 34a
20.2	27	AGG (AGGREGATED GROUP INDICATOR) NOV Yes or Blank	Box 34d
20.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) NOV A, B, or Blank	Box34e
20.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) NOV Blank, Zero, or Positive Number	Box34b
20.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) NOV Blank, Zero, or Positive Number	Box 34c
21.1	13	MEC (MINIMUM ESSENTIAL COVERAGE OFFER INDICATOR) DEC Yes, No, or Blank	Box 35a
21.2	27	AGG (AGGREGATED GROUP INDICATOR) DEC Yes or Blank	Box 35d
21.3	37	RELIEF IND (SECTION 4980H TRANSITION RELIEF INDICATOR) DEC A, B, or Blank	Box 35e
21.4	43	FTE (FULL-TIME EMPLOYEE COUNT FOR ALE MEMBER) DEC Blank, Zero, or Positive Number	Box 35b
21.5	59	TOT EMP COUNT (TOTAL EMPLOYEE COUNT FOR ALE MEMBER) DEC Blank, Zero, or Positive Number	Box 35c
24.1	35	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of - the individual document display	

Document Display Screen: 1094-C PART IV (Doc Code 12)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 12	

Exhibit 2.3.86-8 (Cont. 1) (09-07-2016)**Document Display Screen: 1094-C PART IV (Doc Code 12)**

3.1	17	DOCUMENT TYPE– (1094-C)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL EMPLOYER DATA	
4.2	27	EIN	Box 2
4.2	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	EMPLOYER NAME	Box 1
7.1	2	LITERAL OTHER ALE MEMBERS OF ALE GROUP	
8.1, 8.2, 10.1, 10.2, 12.1, 12.2, 14.1, 14.2, 16.1, 16.2, 18.1, 18.2, 20.1, 20.2, 22.1, 22.2	2, 42	OTHER ALE MEMBERS OF ALE GROUP	Box 36 - Box 65
9.1, 9.2, 11.1, 11.2, 13.1, 13.2, 15.1, 15.2, 17.1, 17.2, 19.1, 19.2, 21.1, 21.2, 23.1, 23.2	7, 47	EIN	Box 36 - Box 65

Exhibit 2.3.86-8 (Cont. 2) (09-07-2016)
Document Display Screen: 1094-C PART IV (Doc Code 12)

24.1	35	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of - the individual document display	
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Document Display Screen: 1094-C Data Reconciliation Code (Doc Code 12)

1	2	3	4	5	6	7	8
1234567890123456789012345678901234567890123456789012345678901234567890							
IRPOLANNNNNNNNNVVYYYDD							
DOCUMENT CODE-12							
DOCUMENT TYPE: 1094-C							
AGGREGATED GROUP INDICATOR							
A01 A02 A03...(Potentially codes A01 thru A26 can be listed)							
MINIMUM ESSENTIAL COVERAGE (MEC) OFFER INDICATOR							
B04 (Potentially code B04 can be listed)							
FULL-TIME EMPLOYEE COUNT - PART III COLUMN (B), FORM 1094-C INDICATORS							
C01 C03 (Potentially codes C01 and/or C03 can be listed)							
FTE PER NUMBER OF TOTAL 1095-C'S FILED (LINE 20) ON 1094-C							
D01 (Potentially D01 code can be listed)							
FTE PER TOTAL NUMBER OF 1095-C'S RECORDED IN IRDB							
E01 (Potentially E01 code can be listed)							
TRANSITION RELIEF INDICATOR							
F01 F06 F07 (Potentially codes F01, F06, F07 can be listed)							
REFER TO JOB AIDE EXHIBIT 2.3.86.2							

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 12	
3.1	17	DOCUMENT TYPE – (1094-C)	

Exhibit 2.3.86-9 (Cont. 1) (02-15-2024)**Document Display Screen: 1094-C Data Reconciliation Code (Doc Code 12)**

3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
6.1	2	DATA RECONCILIATION CODES FOR AGGREGATED GROUP INDICATORS (Potentially codes A01 thru A26 can be listed)	
9.1	2	DATA RECONCILIATION CODES FOR MINIMUM ESSENTIAL COVERAGE (MEC) OFFER INDICATORS (Potentially code B04 can be listed)	Box 2
12.1	2	DATA RECONCILIATION CODES FOR FTE – PART III COLUMN B, FORM 11094-C INDICATORS (Potentially codes C01 and/or C03 can be listed)	
15.1	2	DATA RECONCILIATION CODES FOR FTE PER NUMBER OF TOTAL 1095-CS FILED (LINE 20) ON 1094-C (Potentially D01 code can be listed)	
18.1	2	DATA RECONCILIATION CODES FOR FTE PER TOTAL NUMBER OF 1095-CS RECORDED IN IRDB (Potentially E01 code can be listed)	
21.1	2	DATA RECONCILIATION CODES FOR TRANSITION RELIEF INDICATORS (Potentially codes F01, F06, F07 can be listed)	
23.1	2	EXHIBIT 2.3.86.2 JOB AIDE EXHIBIT	

Document Display Screen: 1095-A (Doc Code 07)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 07	

Exhibit 2.3.86-10 (Cont. 1) (09-08-2016)**Document Display Screen: 1095-A (Doc Code 07)**

3.1	17	DOCUMENT TYPE — (1095-A)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL RECIPIENT DATA	
4.2	27	SSN	Box 5
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	RECIPIENT'S DATA Name, Address, city, State, Zip, and Country	BOXES 4, 12, 13, 14, 15
5.2	49	RECIPIENT'S DATE OF BIRTH (DOB)	BOX 6
12	2	LITERAL SPOUSE DATA	
12.2	27	SSN	Box 8
13.1	2	SPOUSE NAME (When no spouse information is on the form, "SPOUSE DATA: NONE" will appear. The following SSN, Name, DOB will not appear).	Box 7
13.2	49	SPOUSE'S DATE OF BIRTH (DOB)	Box 9
15.1	26	MARKETPLACE IDENTIFIER	Box 1
16.1	29	ASSIGNED POLICY NUMBER	Box 2
17.1	25	POLICY ISSUER	Box 3
18.1	24	POLICY START-DATE	Box 10
19.1	30	POLICY TERMINATION-DATE	Box 11
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-A PART II (Doc Code 07)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 07	

Exhibit 2.3.86-11 (Cont. 1) (07-08-2015)**Document Display Screen: 1095-A PART II (Doc Code 07)**

3.1	17	DOCUMENT TYPE– (1095-A)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL RECIPIENT DATA	
4.2	27	SSN	Box 5
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	RECIPIENT NAME	Box 4
5.2	47	RECIPIENT DOB	Box 6
7.1	2	LITERAL: COVERED INDIVIDUALS, SSN, DOB	
8.1, 10.1, 12.1, 14.1, 16.1, 18.1, 20.1	2	COVERED INDIVIDUAL NAME	Box 16a-20a
8.2, 10.2, 12.2, 14.2, 16.2, 18.2, 20.2	38	COVERED INDIVIDUAL SSN	Box 16b-20b
8.3, 10.3, 12.3, 14.3, 16.3, 18.3, 20.3	52	COVERED INDIVIDUAL DOB	Box 16c-20c
9.1, 11.1, 13.1, 15.1, 17.1, 19.1, 21.1	14	COVERAGE START DATE	Boxes 16D-20D

Exhibit 2.3.86-11 (Cont. 2) (07-08-2015)**Document Display Screen: 1095-A PART II (Doc Code 07)**

9.2, 11.2, 13.2, 15.2, 17.2, 19.2, 21.2	44	COVERAGE TERMINATION DATE	Boxes 16E-20E
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-A PART III (Doc Code 07)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 07	

Exhibit 2.3.86-12 (Cont. 1) (08-03-2015)**Document Display Screen: 1095-A PART III (Doc Code 07)**

3.1	17	DOCUMENT TYPE– (1095-A)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL NAME: RECIPIENT DATA	
4.2	27	SSN	Box 5
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	RECIPIENT NAME	Box 4
5.2	49	RECIPIENT DOB	Box 6
7.1	12	LITERAL NAME: ENROLLMT	
7.2	29	LITERAL NAME: SLCSP	
7.3	46	LITERAL NAME: APCT	
8.1	13	LITERAL NAME: PREM	
8.2	30	LITERAL NAME: AMT	
8.3	46	LITERAL NAME:AMT	
9.1	14	JAN MONTHLY PREMIUM AMOUNT	Box 21a
9.2	30	JAN MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 21b
9.3	45	JAN MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 21c
10.1	14	FEB MONTHLY PREMIUM AMOUNT	Box 22a
10.2	30	FEB MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 22b
10.3	45	FEB MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 22c
11.1	14	MAR MONTHLY AMOUNT	Box 23a
11.2	30	MAR MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 23b
11.3	45	MAR MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 23c
12.1	14	APR MONTHLY PREMIUM AMOUNT	Box 24a

Exhibit 2.3.86-12 (Cont. 2) (08-03-2015)**Document Display Screen: 1095-A PART III (Doc Code 07)**

12.2	30	APR MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 24b
12.3	45	APR MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 24c
13.1	14	MAY MONTHLY PREMIUM AMOUNT	Box 25a
13.2	30	MAY MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 25b
13.3	45	MAY MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 25c
14.1	14	JUN MONTHLY PREMIUM AMOUNT	Box 26a
14.2	30	JUN MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 26b
14.3	45	JUN MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 26c
15.1	14	JUL MONTHLY PREMIUM AMOUNT	Box 27a
15.2	30	JUL MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 27b
15.3	45	JUL MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 27c
16.1	14	AUG MONTHLY PREMIUM AMOUNT	Box 28a
16.2	30	AUG MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 28b
16.3	45	AUG MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 28c
17.1	14	SEP MONTHLY PREMIUM AMOUNT	Box 29a
17.2	30	SEP MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 29b
17.3	45	SEP MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 29c
18.1	14	OCT MONTHLY PREMIUM AMOUNT	Box 30a
18.2	30	OCT MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 30b
18.3	45	OCT MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 30c
19.1	14	NOV MONTHLY PREMIUM AMOUNT	Box 31a
19.2	30	NOV MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 31b

Exhibit 2.3.86-12 (Cont. 3) (08-03-2015)**Document Display Screen: 1095-A PART III (Doc Code 07)**

19.3	45	NOV MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 31c
20.1	14	DEC MONTHLY PREMIUM AMOUNT	Box 32a
20.2	30	DEC MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 32b
20.3	45	DEC MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 32c
22.1	10	ANNUAL TOTAL MONTHLY PREMIUM AMOUNT	Box 33a
22.2	26	TOTAL MONTHLY SECOND LOWEST COST SILVER PLAN (SLCSP)	Box 33b
22.3	41	TOTAL MONTHLY ADVANCE PAYMENT OF PREMIUM TAX CREDIT	Box 33c
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-B (Doc Code 56)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 56	

Exhibit 2.3.86-13 (Cont. 1) (08-03-2015)**Document Display Screen: 1095-B (Doc Code 56)**

3.1	17	DOCUMENT TYPE– (1095-B)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL RESPONSIBLE INDIVIDUAL DATA	
4.2	27	SSN or TIN	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1 Thru 11.3	2	RESPONSIBLE INDIVIDUAL DATA NAME, ADDRESS, CITY, STATE, ZIP CODE, COUNTRY (If foreign address, " STATE" is replaced with "CNTRY", "ZIP" by "PLCD", and "PROV" will follow when appropriate)	Box 1 Box 4 Box 5 Box 6 Box 7
5.2	49	RESPONSIBLE INDIVIDUAL'S DOB (If SSN or other TIN is not available)	Box 3
12.1	2	LITERAL EMPLOYER DATA	
12.2	27	EIN(Employer Identification Number	Box 11
12.3	44	LITERAL ISSUER/PROVIDER	
12.4	70	ISSUER/PROVIDER (EIN)	Box 17
13.1, 14.1, 15.1, 16.1, 17.1, 18.1, 19.1, 19.2 19.3	2	EMPLOYER NAME, ADDRESS,CITY,STATE,ZIP CODE, COUNTRY	Box 10 Box 12 Box 13 Box 14 Box 15
13.2, 14.2, 15.2, 16.2, 17.2, 18.2, 19.4, 19.5, 19.6	44	ISSUER/PROVIDER INFORMATION NAME, ADDRESS,CI- TY,STATE,ZIP CODE, COUNTRY	Box 16 Box 19 Box 20 Box 21 Box 22
20	53	CONTACT TELEPHONE NUMBER Telephone number the indi- vidual seeking additional information may call.	Box 18

Exhibit 2.3.86-13 (Cont. 2) (08-03-2015)**Document Display Screen: 1095-B (Doc Code 56)**

21	14	SMALL BUSINESS HEALTH PROGRAM (S.H.O.P.) ID	Note: This line is reserved
22	20	ORIGIN OF POLICY A. Small Business Health Options Program (SHOP). B. Employer-sponsored coverage. C. Government-sponsored program. D. Individual market insurance. E. Multiemployer plan. F. Other Designated minimum essential coverage	Box 8
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-B PART II (Doc Code 56)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 56	

Exhibit 2.3.86-14 (Cont. 1) (08-03-2015)**Document Display Screen: 1095-B PART II (Doc Code 56)**

3.1	17	DOCUMENT TYPE– (1095-B)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL RESPONSIBLE INDIVIDUAL DATA	
4.2	27	RESPONSIBLE INDIVIDUAL (SSN)of the responsible individual.	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	RESPONSIBLE INDIVIDUAL NAME	Box 1
5.2	47	RESPONSIBLE INDIVIDUAL DOB	Box 3
7.1	2	LITERAL COVERED INDIVIDUALS:, SSN, DOB	
8.1, 10.1, 12.1, 14.1, 16.1, 18.1, 20.1	2	COVERED INDIVIDUAL NAME (If more than 7 names press enter to continue)	Box 23a
8.2, 10.2, 12.2, 14.2, 16.2, 18.2, 20.2	38	SSN or TIN	Box 23b
8.3, 10.3, 12.3, 14.3, 16.3, 18.3, 20.3	50	DATE OF BIRTH (DOB) (If SSN or other TIN is not available)	Box 23c
9.1, 11.1, 13.1, 15.1, 17.1, 19.1, 21.1	6	ALL Check this box if all 12 months had coverage.	Box 23d

Exhibit 2.3.86-14 (Cont. 2) (08-03-2015)**Document Display Screen: 1095-B PART II (Doc Code 56)**

9.1, 11.1, 13.1, 15.1, 17.1, 19.1, 21.1	13, 19, 25, 31, 37, 43, 49, 55,61, 67, 73, 79	MONTHS JAN, FEB ,MAR, APR, MAY, JUN, JUL, AUG, SEP, OCT, NOV, DEC	Box 23e
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-C (Doc Code 60)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default..	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.3	16	DOCUMENT CODE DC 60	

Exhibit 2.3.86-15 (Cont. 1) (08-10-2015)**Document Display Screen: 1095-C (Doc Code 60)**

3.1	17	DOCUMENT TYPE- (1095-C)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL EMPLOYEE DATA	
4.2	27	SOCIAL SECURITY NUMBER (SSN)	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1 Thru 11.3	2	EMPLOYEE DATA NAME, ADDRESS, CITY, STATE, ZIP CODE, COUNTRY (If foreign address, "STATE" is replaced with "CNTRY", "ZIP" by "PLCD", and "PROV" will follow when appropriate).	Box 1 Box 3 Box 4 Box 5 Box 6
12.1	2	LITERAL EMPLOYER DATA	
12.2	27	EIN(Employer Identification Number)	Box 8
13.1 Thru 19.3	2	EMPLOYER NAME ADDRESS CITY STATE ZIP CODE COUNTRY	Box7 Box 9 Box 11 Box 12 Box 13
13.2	54	CONTACT TELEPHONE	Box 10
19.4	57	SELF-INSURED Yes - if box is checked Self-Insured. No - if box is not checked.	Part III
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-C PART II (Doc Code 60)

[illegible]

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.2	16	DOCUMENT CODE DC 60	

Exhibit 2.3.86-16 (Cont. 1) (08-11-2015)**Document Display Screen: 1095-C PART II (Doc Code 60)**

3.1	17	DOCUMENT TYPE– (1095-C)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL EMPLOYEE DATA	
4.2	27	EMPLOYEE SSN NUMBER	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	EMPLOYEE NAME	Box 1
7.1	2	LITERAL EMPLOYEE OFFER AND COVERAGE	
8.1	20	PLAN START MONTH	
9.1	13, 33, 58	LITERAL: OFFER COVERAGE, *LOWEST COST, EXCLUSION	
10.1 Thru 22.1	18	OFFER COVERAGE See Form 1095-C	Part II Line 14 Instructions
10.2 Thru 22.2	36	*LOWEST COST See Form 1095-C	Part II Line 15 Instructions
10.2 Thru 22.2	61	EXCLUSION See Form 1095-C	Part II Line 16 Instructions
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Exhibit 2.3.86-17 (08-11-2015)

Document Display Screen: 1095-C Part III (Doc Code 60)

Form 1095-C Part III Employer-Provided Health Insurance Offer and Coverage

1234567890123456789012345678901234567890123456789012345678901234567890

1

IRPOLANNNNNNNNNVYYYYDD

TYyyyy ACA IR DOCUMENTS

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DOCUMENT CODE-60

3

DOCUMENT TYPE: 1095-C

ON FILE DATE: mm/dd/yyyy

4

EMPLOYEE DATA:

SSN nnn-nn-nnnn

SUBMITTED TO IRS

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6

7

COVERED INDIVIDUALS:

SSN

DOB

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20

1

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PAGE nnn OF nnn

1234567890123456789012345678901234567890123456789012345678901234567890

LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- "A"NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.2	16	DOCUMENT CODE DC 60	

Exhibit 2.3.86-17 (Cont. 1) (08-11-2015)**Document Display Screen: 1095-C Part III (Doc Code 60)**

3.1	17	DOCUMENT TYPE– (1095-C)	
3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
4.1	2	LITERAL EMPLOYEE DATA	
4.2	27	EMPLOYEE SSN (SSN)	Box 2
4.3	58	SUBMITTED TO IRS 'PAPER' or 'ELECTRONICALLY'	
5.1	2	EMPLOYEE NAME	Box 1
7.1	2	LITERAL:COVERED INDIVIDUALS, SSN, DOB	
8.1, 10.1, 12.1, 14.1, 16.1, 18.1, 20.1	2	COVERED INDIVIDUAL NAME (If more than 8 names press enter to continue)	Box 23a
8.2, 10.2, 12.2, 14.2, 16.2, 18.2, 20.2	38	SOCIAL SECURITY NUMBER (SSN)	Box 23b
8.3, 10.3, 12.3, 14.3, 16.3, 18.3, 20.3	50	DATE OF BIRTH (DOB)	Box 23c
9.1, 11.1, 13.1, 15.1, 17.1, 19.1, 21.1	6	ALL Check this box if all 12 months had coverage.	Box 23d

Exhibit 2.3.86-17 (Cont. 2) (08-11-2015)**Document Display Screen: 1095-C Part III (Doc Code 60)**

9.1, 11.1, 13.1, 15.1, 17.1, 19.1, 21.1	13, 19, 25, 31, 37, 43, 49, 55, 61, 67, 73, 79	MONTHS JAN,FEB,MAR,APR,MAY,JUN,JUL,AUG,SEP OCT,NOV,DEC	Box 23e
24	21	PAGE NUMBER OF TOTAL PAGES - The page number of the last document of— the individual document display	

Document Display Screen: 1095-C Data Reconciliation Code (Doc Code 60)

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1										1
2	IRPOLANNNNNNNNVVYYYYDDPPP TYyyyy ACA IR DOCUMENTS									2
3	DOCUMENT CODE-60									3
4	DOCUMENT TYPE: 1095-C ON FILE DATE: mm/dd/yyyy vvvvvvvvvvvvvvvvvvvvvvvvvvvv									4
5										5
6	OFFER OF COVERAGE CODE (LINE 14), FORM 1095-C INDICATORS									6
7	G01 G02...(Potentially codes G01, G04,G05,G06 can be listed)									7
8										8
9	SAFE HARBOR AND OTHER RELIEF (LINE 16), FORM 1095-C INDICATORS									9
10	H01... (Potentially code H01, H04, H06 can be listed)									10
1										1
2										2
3										3
4										4
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7										7
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3	REFER TO JOB AIDE EXHIBIT 2.3.86.2									3
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LINE	POSITION	DESCRIPTION AND VALIDITY	PAPER FORM REFERENCE
1.1	1	COMMAND CD	
1.2	6	COMMAND DEFINER CD- “A” NOTE: Errors are treated as if you had entered the default.	
1.3	7	REQUEST TIN -This Field recapitulates the requested TIN you entered	
1.4	16	VALIDITY CODE -This Field recapitulates the VALIDITY CODE you entered.	
1.5	17	TAX YEAR - Requested Tax Year	
1.6	21	DOCUMENT CODE	
1.7	32	REQUESTED TAX YEAR	
2.1	16	DOCUMENT CODE DC 60	
3.1	17	DOCUMENT TYPE – (1095-C)	

Exhibit 2.3.86-18 (Cont. 1) (02-15-2024)**Document Display Screen: 1095-C Data Reconciliation Code (Doc Code 60)**

3.2	43	ON FILE DATE - MM/DD/YYYY Date this document passed final valid format checks and became part of the IRDB. The document may not become available online immediately.	
3.3	54	TYPE OF SUBMISSION: CORRECTED/ORIGINAL	
6.1	2	DATA RECONCILIATION CODES FOR OFFER OF COVERAGE CODE (LINE 14), FORM 1095-C INDICATORS (Potentially codes G01, G04,G05,G06 can be listed)	
9.1	2	DATA RECONCILIATION CODES FOR SAFE HARBOR AND OTHER RELIEF (LINE 16), FORM 1095-C INDICATORS (Potentially code H01, H04, H06 can be listed)	Box 2
23.1	2	EXHIBIT 2.3.86.2 JOB AIDE EXHIBIT	