

Rule Number	Business Rule Text	Error Category	Severity	Status	Nature of Changes
1095C-001	Form 1095C 'RecordId' must not be a duplicate of another 'RecordId' within the same submission	Incorrect Data	Reject	Active	
1095C-003	Form 1095C 'TaxYr' must match the year of the schema versions being supported by the AIR system	Incorrect Data	Report Error	Active	
1095C-004	Form 1095C 'TaxYr' must have the same value as Form 1094C 'TaxYr'	Incorrect Data	Report Error	Active	
1095C-006	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value equal to "INDIVIDUAL_TIN"	Incorrect Data	Report Error	Active	
1095C-007-01	Form 1095C 'SSN' within 'EmployeeInfoGrp' must have a value	Missing Data	Report Error and Reject if over	Deleted	Logic Change
1095C-007-02	If 'OtherCompletePersonName' in 'EmployeeInfoGrp' has a value, then 'SSN' must have a value	Missing Data	Report Error and Reject if over	New	Logic Change
1095C-010-01	Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database	Data Mismatch	Report Error and Reject if over	Active	
1095C-011-01	Form 1095C 'MailingAddressGrp' within 'EmployeeInfoGrp' required elements must have a value (either USAddressGrp or ForeignAddressGrp)	Missing Data	Report Error	Deleted	Text/Logic Change
1095C-011-02	Form 1095C 'MailingAddressGrp' within 'EmployeeInfoGrp' must have a value (either USAddressGrp or ForeignAddressGrp)	Missing Data	Report Error	New	Text/Logic Change
1095C-012-01	If Form 1095C 'AnnualOfferOfCoverageCd' does not have a value, then all occurrences of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have a value	Missing Data	Report Error and Reject if over	Active	
1095C-013-01	If no data element in Form 1095C 'MonthlyOfferCoverageGrp' has a value, then 'AnnualOfferOfCoverageCd' must have a value	Missing Data	Report Error and Reject if over	Deleted	Deleted Rule
1095C-016-01	If the values in Form 1095C 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) are not all equal, then 'AnnualOfferOfCoverageCd' must not have a value	Missing Data	Report Error and Reject if over	Deleted	Deleted Rule

1095C-017-01	If Form1095C 'AnnualOfferOfCoverageCd' has a value, then any occurrence of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have the same value as the 'AnnualOfferOfCoverageCd'	Incorrect Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
1095C-018-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value and any data element in 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') has a value, then all data elements in 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') must have a value equal to 'AnnualOfferOfCoverageCd'	Incorrect Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
1095C-019-01	If Form 1095C, 'AnnualOfferOfCoverageCd' has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then either the 'AnnIshrLowestCostMthlyPremAmt' or 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value greater than or equal to zero	Missing Data	Report Error	Deleted	Element Name Change
1095C-019-02	If Form 1095C, 'AnnualOfferOfCoverageCd' has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then either the 'AnnIEmployeeRequiredContriAmt' or 'MonthlyEmployeeRequiredContriGrp' (JanuaryAmt through DecemberAmt) must have a value	Missing Data	Report Error	New	Element Name Change/Logic Change
1095C-020-01	If any data element in Form 1095C, 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then the corresponding data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) or 'AnnIshrLowestCostMthlyPremAmt' must have a value greater than or equal to zero	Missing Data	Report Error	Deleted	Element Name Change
1095C-020-02	If any data element in Form 1095C, 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then the corresponding data element in 'MonthlyEmployeeRequiredContriGrp' (JanuaryAmt through DecemberAmt) or 'AnnIEmployeeRequiredContriAmt' must have a value	Missing Data	Report Error	New	Element Name Change/Logic Change

1095C-021	If Form 1095C 'AnnIShrLowestCostMthlyPremAmt' has a value, it must have a value greater than or equal to zero	Incorrect Data	Report Error	Deleted	Deleted Rule
1095C-022	If any data element in Form 1095C 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) has a value, it must be greater than or equal to zero	Incorrect Data	Report Error	Deleted	Deleted Rule
1095C-023	If the values in all data elements in Form 1095C 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) are not all equal, then 'AnnIShrLowestCostMthlyPremAmt' must not have a value	Incorrect Data	Report Error	Deleted	Deleted Rule
1095C-024	If Form 1095C 'AnnIShrLowestCostMthlyPremAmt' has a value, then any data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value equal to the 'AnnIShrLowestCostMthlyPremAmt'	Incorrect Data	Report Error	Deleted	Deleted Rule
1095C-025	If Form 1095C 'AnnIShrLowestCostMthlyPremAmt' has a value and any data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) has a value, then all data elements in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value equal to 'AnnIShrLowestCostMthlyPremAmt'	Incorrect Data	Report Error	Deleted	Deleted Rule
1095C-028-02	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Deleted	Logic Change
1095C-028-03	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one instance of 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	New	Logic Change
1095C-029-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule

1095C-030-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
1095C-031-01	If Form 1095C checkbox 'CoveredIndividualAnnualInd' is checked, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
1095C-032-03	If in Form 1095C, any checkbox in 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) is checked then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
1095C-033-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value of "INDIVIDUAL_TIN"	Incorrect Data	Report Error and Reject if over Threshold	Active	
1095C-034-01	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Active	
1095C-035-01	If Form 1095C, 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value, then the corresponding 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Active	
1095C-036-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has no value and checkbox 'CoveredIndividualAnnualInd' or any checkbox in 'CoveredIndividualMonthlyIndGrp' is checked, then the corresponding 'SSN' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Active	
1095C-039-01	Form 1095C 'CoveredIndividualName' and 'SSN' in 'CoveredIndividualGrp' must match the IRS database	Data Mismatch	Report Error and Reject if over Threshold	Deleted	Deleted Rule
Shared-008	The Information Return 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database	Incorrect Data	Report Error	New	New Rule

1095C-040-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has no value and the corresponding checkbox 'CoveredIndividualAnnualInd' or any corresponding checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding 'BirthDt' in 'CoveredIndividualGrp' must have a value	Missing Data	Report Error and Reject if over Threshold	Active	
1095C-041-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must not occur in the future (greater than current processing date)	Incorrect Data	Report Error and Reject if over Threshold	Active	
1095C-042-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must not be earlier than Tax Year minus 120 years	Incorrect Data	Report Error and Reject if over Threshold	Active	
1095C-043-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
Shared-001	If the Information Return checkbox 'CorrectedInd' is not checked and 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked	Missing Data	Report Error	New	New Rule
1095C-044-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule

Shared-002	If the Information Return checkbox 'CorrectedInd' is not checked and 'SSN' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked	Missing Data	Report Error	New	New Rule
1095C-045-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
Shared-003	If the Information Return checkbox 'CorrectedInd' is not checked and 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error	New	New Rule
1095C-046-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
Shared-004	If the Information Return checkbox 'CorrectedInd' is not checked and 'SSN' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error	New	New Rule
1095C-047	Form 1095C 'ALEContactPhoneNum' must have a value	Missing Data	Report Error	Active	

1095C-048	If Form 1095C 'AnnualSafeHarborCd' has a value and any data element in 'MonthlySafeHarborGrp' has a value, then all data elements in 'MonthlySafeHarborGrp' must have a value equal to 'AnnualSafeHarborCd'	Incorrect Data	Report Error	Deleted	Deleted Rule
1095C-049	If Form 1095C checkbox 'CoveredIndividualInd' is not checked, then all entries in 'CoveredIndividualGrp' must not have a value	Incorrect Data	Report Error	Active	
1095C-050-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
Shared-005	If the Information Return checkbox 'CorrectedInd' is not checked and 'BirthDt' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked	Missing Data	Report Error	New	New Rule
1095C-051-02	If Form 1095C checkbox 'CoveredIndividualAnnualInd' is checked and any checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') is also checked, then all checkboxes in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule
1095C-052-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error and Reject if over Threshold	Deleted	Deleted Rule

Shared-006	If the Information Return checkbox 'CorrectedInd' is not checked and 'BirthDt' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked	Missing Data	Report Error	New	New Rule
1095C-053	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value	Missing Data	Report Error	Deleted	Logic Change
1095C-053-01	If Form 1095C 'SSN' in 'EmployeeInfoGrp' has a value, then 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value	Missing Data	Report Error	New	Logic change
1095C-054	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value	Missing Data	Report Error	Active	
1095C-055	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value	Missing Data	Reject	Active	
1095C-056	If Form 1095C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value	Missing Data	Reject	Active	
1095C-057	Form 1095C 'CorrectedUniqueRecordId' within 'CorrectedRecordInfoGrp' must be unique within the transmission	Incorrect Data	Reject	Deleted	Element Name Change
1095C-057-01	Form 1095C 'CorrectedUniqueRecordId' within 'CorrectedRecordRecipientGrp' must be unique within the transmission	Incorrect Data	Reject	New	Element Name Change
1095C-063-01	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then the associated Form 1094C 'CorrectedInd' must not have a choice of "Yes"	Missing Data	Reject	Active	
1095C-064-01	If Form 1095C 'CorrectedUniqueRecordId' ('ReceiptId'   'SubmissionId'   'RecordId') has a value, then the Unique Submission ID portion ('ReceiptId'   'SubmissionId') must match a Unique Submission ID from a Submission that was previously accepted by IRS	Data Mismatch	Reject	Active	
1095C-065	If Form 1095-C 'CorrectedUniqueRecordId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the submission that contains the original return	Data Mismatch	Reject	New	New Rule

Shared-007	The Information Return 'CoveredIndividualName' and 'BirthDt' within 'CoveredIndividualGrp' must match the IRS database	Incorrect Data	Report Error	New	New Rule
Threshold-001	The number of allowable errors in this Submission has been exceeded Correct all errors in the submission and resubmit as a replacement	Threshold	Reject	Active	