

**Tax Year 2016 / Processing Year 2017**  
**Forms 1094/95-C Criteria-Based Scenarios**  
**Scenario 9, 10, 11 and 12 Narratives**

There are 4 C Forms Criteria-Based Scenarios listed below.

**Scenarios 9, 10 & 11** are required to pass TY2016 AATS if you are choosing to complete Criteria-Based Scenarios.

**Scenario 12** is required, in addition to Scenarios 9, 10 & 11 for employers who offer self-insured health coverage, in order to pass TY2016 AATS. A comment is required on the ACA TCC application in the software developer comments section to exclude this scenario. See Publication 5164 for additional information.

**1. Scenario 9**

**Authoritative Transmittal Completing 1094-C Parts I-IV. Part III values will be completed on the “All 12 Months” line.** An ALE Member’s Authoritative Transmittal where the ALE is a member of an Aggregated Group for all 12 months. This ALE will submit a total of 2 1095-Cs, for 2 of their employees. This ALE will choose one of the options on line 22. This ALE will choose to use line 23 “All 12 Months” when completing Part III ALE Member Information section. At least one member of an Aggregated Group will be listed in Part IV. Additional instructions for form lines that must be completed are listed below.

**1094-C Submission Narrative Information**

**Scenario 9-0**

**Part I ALE Information**

**Lines 1-8** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the ALE Member name and EIN information. The street address can be generic and created without using a specific range.

**Line 18** There are a total of 2 1095-Cs included with this transmittal.

**Data must be present on lines 1-8, 18, and 19.**

**Part II ALE Member Information**

**Data must be present on lines 20 and 21, and 22.**

**Part III ALE Member Information**

**Data must be present on line 23 (a), (b), (c) and (d).**

**Part IV Other ALE Members of the Aggregated ALE Group**

**Lines 36-65** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the Other ALE Member of Aggregated ALE Group name and EIN.

**Minimally, data must be present on line 36.**

**1095-C Record Narrative Information**

**Scenario 9-1: Employee #1**

**Part I Employee**

**Lines 1-6** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

**Data must be present on lines 1-6.**

**Part I Applicable Large Employer Member (Employer)**

This will automatically populate from the information listed on Form 1094-C, lines 1-6 and line 8.

**Part II Employee Offer of Coverage**

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

**Data must be present on lines 14, 15 & 16.**

**Scenario 9-2: Employee #2**

**Part I Employee**

**Lines 1-6** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

**Data must be present on lines 1-6.**

**Part I Applicable Large Employer Member (Employer)**

This will automatically populate from the information listed on Form 1094-C, lines 1-6 and line 8.

**Part II Employee Offer of Coverage**

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

**Data must be present on lines 14, 15 & 16.**

**Data in this record should vary on Lines 14, 15 and 16 from the data submitted for Employee #1.**

**2. Scenario 10**

**Authoritative Transmittal Completing 1094-C Parts I-IV. Part III values will be completed on the individual month lines 24-35.**

An ALE Member's Authoritative Transmittal where the ALE is a member of an Aggregated Group for all 12 months. This ALE will submit a total of 2 1095-Cs for 2 of their employees. This ALE will choose to use individual monthly lines 24-35 when completing Part III ALE Member Information section. Additional instructions for form lines that must be completed are listed below.

**1094-C Submission Narrative Information**

**Scenario 10-0**

**Part I ALE Information**

**Lines 1-8** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the ALE Member name and EIN information. The street address can be generic and created without using a specific range.

**Line 18** There are a total of 2 1095-Cs included with this transmittal.

**Data must be present on lines 1-8, 18, and 19.**

**Part II ALE Member Information**

**Data must be present on lines 20, and 21.**

**Part III ALE Member Information**

**Data must be present on lines 24-35 (a), (b), (c) and (d).**

**Part IV Other ALE Members of the Aggregated ALE Group**

**Lines 36-65** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the Other ALE Member of Aggregated ALE Group name and EIN.

**Minimally, data must be present on line 36.**

## 1095-C Record Narrative Information

### Scenario 10-1: Employee #1

#### Part I Employee

**Lines 1-6** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

**Data must be present on lines 1-6.**

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

This will automatically populate from the information listed on Form 1094-C, lines 1-6 and line 8.

#### Part II Employee Offer of Coverage

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

**Data must be present on lines 14, 15 & 16.**

### Scenario 10-2: Employee #2

#### Part I Employee

**Lines 1-6** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

**Data must be present on lines 1-6.**

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

This will automatically populate from the information listed on Form 1094-C, lines 1-6 and line 8.

#### Part II Employee Offer of Coverage

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

**Data must be present on lines 14, 15 & 16.**

**Data in this record should vary on Lines 14, 15 and 16 from the data submitted for Employee #1.**

## 3. Scenario 11

### Non-Authoritative Transmittal with a Designated Government Entity (DGE) completing the forms.

An ALE Member's 1094-C Submission that is not an Authoritative Transmittal and is filed by a Designated Government Entity (DGE). This ALE will submit a total of 2 1095-Cs, for 2 of their employees. This scenario will only complete Form 1094-C up to line 18. Additional instructions for form lines that must be completed are listed below.

## 1094-C Submission Narrative Information

### Scenario 11-0

#### Part I ALE Information

**Lines 1-8** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the ALE Member name and EIN information. The street address can be generic and created without using a specific range.

**Lines 9-16** Use only the TIN and Name Control Ranges listed in the instructions for the DGE information. The street address can be generic and created without using a specific range.

**Line 18** There are a total of 2 1095-Cs included with this transmittal.

**Data must be present on lines 1-16, 18.**

## 1095-C Record Narrative Information

### Scenario 11-1: Employee #1

#### Part I Employee

**Lines 1-6** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

**Data must be present on lines 1-6.**

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

This will automatically populate from the information listed on Form 1094-C, lines 1-6 and line 8.

#### Part II Employee Offer of Coverage

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

**Data must be present on lines 14, 15 & 16.**

### Scenario 11-2: Employee #2

#### Part I Employee

**Lines 1-6** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

**Data must be present on lines 1-6.**

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

This will automatically populate from the information listed on Form 1094-C, lines 1-6 and line 8.

## 4. Scenario 12

**Authoritative Transmittal where the ALE provides employer self-insured coverage and will be completing Form 1095-C Part III Covered Individuals. This scenario is only applicable for those employers who offer employer-sponsored self-insured health coverage.**

An ALE Member's Authoritative Transmittal where the ALE is a member of an Aggregated Group for all 12 months. This ALE will submit a total of 2 1095-Cs, for 2 of their employees. This ALE will use line 23 "All 12 Months" line for columns (a), (b) & (c) and lines 24-35 for column (d) when completing Part III ALE Member Information section. This ALE will have at least one member of an Aggregated Group listed in Part IV. This ALE will be reporting employer provided self-insured health coverage information for 2 employees. Additional instructions for form lines that must be completed are listed below.

## 1094-C Submission Narrative Information

### Scenarios 12-0

#### Part I ALE Information

**Lines 1-8** Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the ALE Member name and EIN information. The street address can be generic and created without using a specific range.

**Line 18** There are a total of 2 1095-Cs included with this transmittal.

**Data must be present on lines 1-8, 18, and 19.**

#### Part II ALE Member Information

**Data must be present on lines 20 and 21.**

### **Part III ALE Member Information**

Data must be present on lines 24-35 (a), (b) & (c).

Data must be present on line 23 (d).

### **Part IV Other ALE Members of the Aggregated ALE Group**

Lines 36-65 Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the Other ALE Member of Aggregated ALE Group name and EIN.

Minimally, data must be present on line 36.

## **1095-C Record Narrative Information**

### **Scenario 12-1: Employee #1**

#### **Part I Employee**

Lines 1-6 Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

Data must be present on lines 1-6.

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

This section will automatically populate from the information listed on the 1094-C lines 1-6 and line 8.

#### **Part II Employee Offer of Coverage**

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

Data must be present on lines 14, 15 & 16.

#### **Part III Covered Individuals**

This ALE offers self-insured coverage and will check the checkbox in Part III and list covered individuals including the employee listed in Part I.

Use only the TIN and Name Control Ranges listed in the instructions for this section.

Minimally, data must be present on lines 17 & 18.

Test data should include at least one covered individual who is “Covered all 12 months” in column (d).

### **Scenario 12-2: Employee #2**

#### **Part I Employee**

Lines 1-6 Data is created by the filer. Use only the TIN and Name Control Ranges listed in the instructions for the employee name and SSN. The street address can be generic and created without using a specific range.

Data must be present on lines 1-6.

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

This section will automatically populate from the information listed on the 1094-C lines 1-6 and line 8.

#### **Part II Employee Offer of Coverage**

This ALE chooses to enter a Plan Start Month showing the month in which the plan year begins.

Data must be present on lines 14, 15 & 16.

Data in this record should vary on Lines 14, 15 and 16 from the data submitted for Employee #1.

#### **Part III Covered Individuals**

This ALE offers self-insured coverage and will check the checkbox in Part III and list covered individuals

including the employee listed in Part I.

Use only the TIN and Name Control Ranges listed in the instructions for this section.

**Minimally, data must be present on lines 17 & 18.**

**Data in this record should vary on lines 17 & 18 from the data submitted for Employee #1.**

**Test data should include a DOB where no SSN was available for at least one covered individual in column (c).**

**Test data should include various months of coverage for at least one covered individual in column (e).**