<table>
<thead>
<tr>
<th>Form Line Number</th>
<th>eFile Type</th>
<th>eFile Type Definition</th>
<th>minOccurs</th>
<th>maxOccurs</th>
<th>Element Required or Optional</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>CorrectedUniqueRecordIdType</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>A sequential number (non-negative integer) that uniquely identifies each record within a submission - every Form 1095-C requires a CorrectedUniqueRecordId. Must start at 1 and increment by 1 sequentially for each Form 1095-C in the submission.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecordRecipientGrpType</td>
<td>complexType</td>
<td>0</td>
<td>1</td>
<td>Optional</td>
<td>The correctedRecordRecipientGrpType is only applicable to transmissions submitted to IRS and identifies which test scenario the Form 1095-C represents.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecordRecipientName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>CorrectedRecordRecipientName indicates if the record is an original (0) or a correction (1) to a record that the IRS has already received, processed, and accepted.</td>
</tr>
<tr>
<td>2</td>
<td>CorrectedRecordRecipientType</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Optional</td>
<td>CorrectedRecordRecipientType contains information to identify the submission being corrected.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecordRecipientPrsnName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>CorrectedRecordRecipientPrsnName is the unique identifier of the record being corrected. ReceiptID</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecRecipientTIN</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecRecipientTIN is used only when the Responsible Individual on the original 1095-B is a business.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecRecipientName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecRecipientName is a unique identifier of the record being corrected.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecRecipientPrsnName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecRecipientPrsnName is the business name of the entity reported on the record being corrected.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecRecipientName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecRecipientName is the name of the person reported on the record being corrected.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecRecipientPrsnName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecRecipientPrsnName is a complete address. This is the name of the business reported on the record being corrected. This is for Form 1095-B corrections only when the Responsible Individual is a business.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecordRecipientName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecordRecipientName is the business name of the Responsible Individual on the record being corrected. This is for Form 1095-B corrections only when the Responsible Individual is a business.</td>
</tr>
<tr>
<td>1</td>
<td>CorrectedRecordRecipientName</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>The CorrectedRecordRecipientName is the business name of the Responsible Individual on the Form 1095-C. Legal Characters: A-Z, a-z, hyphen and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>1</td>
<td>TaxYr</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>TaxYr is required. It is the tax year for which the data on the Form 1095-C is being submitted.</td>
</tr>
<tr>
<td>1</td>
<td>SSN</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>SSN is required. If SSN is not required, the IRS Form 1095-C will not be processed.</td>
</tr>
<tr>
<td>1</td>
<td>TIN</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>TIN is required. It is a nine digit Social Security Number or Taxpayer Identification Number of the employee. The code for the Employee should be INDIVIDUAL_TIN.</td>
</tr>
<tr>
<td>1</td>
<td>BillingAdrInfo</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Optional</td>
<td>BillingAdrInfo is a choice of AddressDetails or CorrectedAddressDetails.</td>
</tr>
<tr>
<td>Column</td>
<td>Description</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>--------</td>
<td>-------------</td>
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<td></td>
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</tr>
<tr>
<td>USAddressGrpType</td>
<td>USAddressGrp is a complex type.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CountryCd</td>
<td>is required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>USStateCd</td>
<td>is required.</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>CityNm</td>
<td>is required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>USZIPCd</td>
<td>is required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ForeignAddressGrpType</td>
<td>ForeignAddressGrp is a complex type.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>CountryNametype</td>
<td>CountryNameType is required if the xml includes ForeignAddressGrp.</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>ForeignProvinceNm</td>
<td>is required if the xml includes ForeignAddressGrp.</td>
<td></td>
<td></td>
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<td></td>
</tr>
<tr>
<td>ForeignPostalCd</td>
<td>is required if the xml includes ForeignAddressGrp.</td>
<td></td>
<td></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>OfferCoverageType</td>
<td>is required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MonthlyOfferCoverageGrp</td>
<td>is required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>AnnualOfferCoverageGrp</td>
<td>is required.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**EmployeeOfferAndCoverageGrp**

- **USAddressGrp**
  - **AddressLine1Txt**
    - This is the first line containing the street address of the employee. This simple element is required if the xml includes USAddressGrp. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
  - **AddressLine2Txt**
    - This is the second line containing the street address of the employee. This simple element is required if the xml includes USAddressGrp. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
  - **CityType**
    - This is required if the xml includes ForeignAddressGrp. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.

**OfferCoverage**

- **OfferCoverageType**
  - **OfferCoverage_subtype**
    - This is the Code Series 1 that applies. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
  - **OfferCoverage_subtype**
    - This is reserved. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.

- **OfferCoverage_subtype**
  - **OfferCoverage_subtype**
    - This is reserved. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.

**ForeignAddressGrp**

- **CountryNametype**
  - **CountryCd**
    - This is the foreign country code of the employee. Legal characters: A-Z, a-z, numeric (0-9). Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
  - **CountryNm**
    - This is the name of the foreign country of the employee. Legal characters: A-Z, a-z, numeric (0-9). Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
  - **ForeignPostalCd**
    - This is the 4-digit extension zip code for the address of the employee. Legal characters: A-Z, a-z, numeric (0-9). Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.

- **AddressLine1Txt**
  - This is the first line containing the street address of the foreign employee. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
  - **AddressLine2Txt**
    - This is the second line containing the street address of the foreign employee. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.

- **CityType**
  - This is required if the xml includes ForeignAddressGrp. Legal characters: A-Z, a-z, numeric (0-9), hyphen, slash and single space. Illegal characters: leading space, trailing space, adjacent spaces, and other symbols.
Optional. Enter the Code Series 1 that applies. Code Series: "1A", "1B", "1C", "1D", "1E", "1F", "1G", "1H", "1J", or "1K". (Code 1 is reserved.)

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CoveredIndividualMonthlyIndGrp

- **CoveredIndividualMonthlyIndGrp**
  - **CPF**
  - **FirstName**
  - **LastName**
  - **MiddleName**
  - **SuffixName**
  - **Sex**
  - **SSN**
  - **BirthDate**
  - **SSNType**
  - **DateType**

Put "1" for true to indicate the months in which the individual was covered for at least one day per month.

Elements that are optional in the schema may be required by business rules. Please refer to Form 1095-C Business Rules to determine all elements required in the submission.