<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>SubmissionId</td>
<td>N/A</td>
<td>SubmissionIdType</td>
<td></td>
<td></td>
<td>Required</td>
<td>A sequential number (non-negative integer) that uniquely identifies each submission within a transmission - every Form 1094-C requires a SubmissionId. SubmissionId should start at 1 and increment by 1 sequentially for each Form 1094-C in the transmission.</td>
</tr>
<tr>
<td>OriginalUniqueSubmissionId</td>
<td>N/A</td>
<td>UniqueSubmissionIdType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>Global type for the Original Unique Submission Identifier. The UniqueSubmission Identifier for 1094-C is as follows: ReceiptId</td>
</tr>
<tr>
<td>TestScenarioId</td>
<td>N/A</td>
<td>TestScenarioIdType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>The TestScenarioId is only applicable to transmissions submitted to AATS and identifies which test scenario the Form 1094-C represents.</td>
</tr>
<tr>
<td>TaxYr</td>
<td>N/A</td>
<td>YearType</td>
<td></td>
<td></td>
<td>Required</td>
<td>IRS. Tax is the tax year for which the data on the Form 1094-C is being submitted. Base type for a year in the format of YYYY.</td>
</tr>
<tr>
<td>CorrectedInd</td>
<td>N/A</td>
<td>DigitBooleanType</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>CorrectedInd indicates if the submission is an original (0) or a correction (1) to a submission that the IRS has already received, processed, and accepted.</td>
</tr>
<tr>
<td>CorrectedUniqueSubmissionId</td>
<td>N/A</td>
<td>UniqueSubmissionIdType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>CorrectedUniqueSubmissionId is the unique submission identifier of the submission being corrected. If CorrectedUniqueSubmissionId is included in the XML. The UniqueSubmission Identifier for 1094-C is as follows: ReceiptId</td>
</tr>
<tr>
<td>CorrectedSubmissionPayerName</td>
<td>N/A</td>
<td>BusinessNameType</td>
<td></td>
<td></td>
<td>Required</td>
<td>CorrectedSubmissionPayerName is the Employer name of the submission being corrected.</td>
</tr>
<tr>
<td>BusinessNameLine1Txt</td>
<td>N/A</td>
<td>BusinessNameLine1Type</td>
<td></td>
<td></td>
<td>Required</td>
<td>The BusinessNameLine1Txt is required. The BusinessNameLine1Txt is the business name of the ALE Member. Typically used for a business name. Legal Characters: A-Z, a-z, 0-9, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>BusinessNameLine2Txt</td>
<td>N/A</td>
<td>BusinessNameLine2Type</td>
<td></td>
<td></td>
<td>Optional</td>
<td>The BusinessNameLine2Txt is optional. Typically used for a business name. Legal Characters: A-Z, a-z, 0-9, slash, percent, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>PersonalInformationType</td>
<td>Lines 1-8</td>
<td>EmployerInformationType</td>
<td></td>
<td></td>
<td>Required</td>
<td>PersonalInformationType is required. It contains the ALE Member’s business name, EIN, mailing address, contact person name and phone number.</td>
</tr>
<tr>
<td>BusinessName</td>
<td>Line 1</td>
<td>BusinessNameType</td>
<td></td>
<td></td>
<td>Required</td>
<td>The BusinessName is a complex element. It is required.</td>
</tr>
<tr>
<td>BusinessNameLine1Txt</td>
<td>Line 1</td>
<td>BusinessNameLine1Type</td>
<td></td>
<td></td>
<td>Required</td>
<td>The BusinessNameLine1Txt is required. The BusinessNameLine1Txt is the business name of the ALE Member. Legal Characters: A-Z, a-z, 0-9, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>BusinessNameLine2Txt</td>
<td>Line 1</td>
<td>BusinessNameLine2Type</td>
<td></td>
<td></td>
<td>Optional</td>
<td>The BusinessNameLine2Txt is optional. The BusinessNameLine2Txt is the business name of the ALE Member. Legal Characters: A-Z, a-z, 0-9, slash, percent, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>BusinessNameControlTxt</td>
<td>N/A</td>
<td>BusinessNameControlType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>The BusinessNameControlTxt is the name control of the ALE Member. Legal Characters: A-Z, a-z, 0-9, slash, percent, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Character: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>TINRequestTypeCd</td>
<td>N/A</td>
<td>TINRequestTypeCdType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>The TINRequestTypeCd is a code used to identify the ALE Member’s TIN Request Type.</td>
</tr>
<tr>
<td>EmployerID</td>
<td>Line 2</td>
<td>EINType</td>
<td></td>
<td></td>
<td>Required</td>
<td>EmployerID is the Employer Identification Number assigned by the IRS to the large employer that is filing the Form 1094-C and associated Forms 1095-C.</td>
</tr>
<tr>
<td>MailingAddressGrp</td>
<td>Lines 4-6</td>
<td>BusinessAddressGrpType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>MailingAddressGrp is a choice of USAddress or ForeignAddress.</td>
</tr>
<tr>
<td>USAddressGrp</td>
<td>Lines 4-6</td>
<td>USAddressGrpType</td>
<td></td>
<td></td>
<td>Required</td>
<td>USAddressGrp is a complex type</td>
</tr>
<tr>
<td>AddressLine1Txt</td>
<td>Line 3</td>
<td>StreetAddressType</td>
<td></td>
<td></td>
<td>Required</td>
<td>AddressLine1Txt is the first line containing the street address of the large employer that is filing the Form 1094-C and associated Forms 1095-C. This simple element is required of the xml includes USAddressGrp. Legal Characters: A-Z, a-z, 0-9, hyphen, slash and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>AddressLine2Txt</td>
<td>Line 3</td>
<td>StreetAddressType</td>
<td></td>
<td></td>
<td>Optional</td>
<td>AddressLine2Txt is an optional second line containing the street address of the large employer that is filing the Form 1094-C and associated Forms 1095-C. Legal Characters: leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>Line 4</td>
<td>CityType</td>
<td>string</td>
<td>maxLength=&quot;22&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 5</td>
<td>StateType</td>
<td>string</td>
<td>maxLength=&quot;35&quot;</td>
<td>pattern=[A-Za-z0-9]*[A-Za-z0-9-;]*{1,4}</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 6</td>
<td>USZIPCdType</td>
<td>string</td>
<td>pattern=[0-9]{5}</td>
<td>1</td>
<td>1</td>
<td>Required</td>
</tr>
<tr>
<td>Line 6</td>
<td>USZIPExtensionCdType</td>
<td>string</td>
<td>pattern=[0-9]{4}</td>
<td>0</td>
<td>1</td>
<td>Optional</td>
</tr>
<tr>
<td>Line 6</td>
<td>USStateCdType</td>
<td>string</td>
<td>maxLength=&quot;2&quot;</td>
<td>pattern=[A-Za-z]*{2}</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 6</td>
<td>ForeignPostalCdType</td>
<td>string</td>
<td>maxLength=&quot;10&quot;</td>
<td>pattern=([A-Za-z0-9-%-&amp;']*[A-Za-z0-9-%-&amp;']*[A-Za-z0-9-%-&amp;']</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 7</td>
<td>CityNm</td>
<td>string</td>
<td>maxLength=&quot;22&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 8</td>
<td>CountryCd</td>
<td>string</td>
<td>maxLength=&quot;22&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 8</td>
<td>CountryNm</td>
<td>string</td>
<td>maxLength=&quot;22&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 8</td>
<td>ForeignProvinceNm</td>
<td>string</td>
<td>maxLength=&quot;22&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 8</td>
<td>ForeignPostalNm</td>
<td>string</td>
<td>maxLength=&quot;30&quot;</td>
<td>pattern=[A-Za-z0-9-;]*{1,4}</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>ContactNameGrp</td>
<td>string</td>
<td>maxLength=&quot;50&quot;</td>
<td>pattern=[A-Za-z0-9-;]*{1,4}</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>PersonFirstNameType</td>
<td>string</td>
<td>maxLength=&quot;20&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>PersonMiddleNameType</td>
<td>string</td>
<td>maxLength=&quot;20&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>PersonLastNameType</td>
<td>string</td>
<td>maxLength=&quot;20&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>乘用车TelephoneNumber</td>
<td>string</td>
<td>maxLength=&quot;20&quot;</td>
<td>pattern=[A-Za-z]*[A-Za-z]*</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>ContactPhoneNumberType</td>
<td>string</td>
<td>maxLength=&quot;10&quot;</td>
<td>pattern=[0-9]{10}</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>GovtEntityEmployeeInfoGrp</td>
<td>string</td>
<td>maxLength=&quot;10&quot;</td>
<td>pattern=[A-Za-z0-9-;]*{1,4}</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>BusinessName</td>
<td>string</td>
<td>maxLength=&quot;255&quot;</td>
<td>pattern=[A-Za-z0-9-;]*{1,4}</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>BusinessNameLine1Txt</td>
<td>string</td>
<td>maxLength=&quot;255&quot;</td>
<td>pattern=([A-Za-z0-9-;]*[A-Za-z0-9-;]*{1,4}</td>
<td>1</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>BusinessNameLine2Txt</td>
<td>string</td>
<td>maxLength=&quot;255&quot;</td>
<td>pattern=([A-Za-z0-9-;]*[A-Za-z0-9-;]*{1,4}</td>
<td>0</td>
<td>1</td>
</tr>
<tr>
<td>Line 9</td>
<td>BusinessNameControlTxt</td>
<td>string</td>
<td>maxLength=&quot;255&quot;</td>
<td>pattern=([A-Za-z0-9-;]*[A-Za-z0-9-;]*{1,4}</td>
<td>0</td>
<td>1</td>
</tr>
</tbody>
</table>
The Designated Government Entity TIN Request TypeCode is a code to identify the TIN Request Type of the Designated Government Entity.

The Employer Identification Number assigned by the IRS to the Designated Government Entity.

The US Address Group is a choice of BusinessAddressGrp or ForeignAddressGrp.

The CityName is the name of the city of the Government Entity that is filing the Form 1094-C and associated Forms (s) 1095-C. This simple element is required if the eml includes BusinessAddressGrp.

The Addressline2Txt is the first line containing the street address of the large employer that filing Form 1094-C and associated Form(s) 1095-C. This simple element is required if the eml includes BusinessAddressGrp.

Legal Characters: A-Z, a-z, hyphen, and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The Addressline1Txt is an optional second line containing the street address of the Government Entity that filing Form 1094-C and associated Form(s) 1095-C. Legal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The CityType is the name of the city of the Government Entity that is filing the Form 1094-C and associated Forms (s) 1095-C. This simple element is required if the eml includes BusinessAddressGrp.

The ForeignAddressGrp in ForeignAddressGrpType is a complex type.

Legal Characters: A-Z, a-z, hyphen, and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The Addressline2Txt is an optional second line containing the street address of the Government Entity that is filing Form 1094-C and associated Form(s) 1095-C. Legal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The Addressline1Txt is the first line containing the street address of the large employer that filing Form 1094-C and associated Form(s) 1095-C. This simple element is required if the eml includes BusinessAddressGrp.

Legal Characters: A-Z, a-z, hyphen, and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The Addressline1Txt is an optional second line containing the street address of the Government Entity that is filing Form 1094-C and associated Form(s) 1095-C. Legal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The CityType is the name of the city of the Government Entity that is filing the Form 1094-C and associated Forms (s) 1095-C. This simple element is required if the eml includes BusinessAddressGrp.

The CountryName is the Foreign Country Name of the Designated Government Entity.

Legal Characters: A-Z, a-z, hyphen, and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The CountryCode is a 2 character code required as specified in the enumerations listed within the XML schema.

Legal Characters: A-Z, a-z, hyphen and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.


Legal Characters: A-Z, a-z, hyphen, and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The ContactNameGrp is a complex element. It is optional. This is a person’s name that the IRS can contact if there are questions about the submission.

Legal Characters: A-Z, a-z, hyphen and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The PersonMiddleName is optional. Legal Characters: leading space, trailing space, adjacent spaces, and other symbols.

Legal Characters: A-Z, a-z, hyphen and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The SuffixName is optional. Legal Characters: leading space, trailing space, adjacent spaces, and other symbols.
Optional

Form1095CAttachedCnt

(required) The form1095CAttachedCnt is the total number of Forms 1095-C submitted with Form 1094-C.

AuthoritativeTransmittalInd

(required) Indicates if this is the authoritative transmission for the ALE Member. Use "0" for false and "1" for true.

AggregateGroupInd

(required) This is for the employer to indicate if they were a member of an Aggregated ALE Group.

Optional

TotalNumberType

(required) TotalNumberType is the total number of Forms 1095-C filed by and/or on behalf of the ALE Member.

Optional

OtherALEMembersGrp

(required) This is for the employer to report the business names and EINs of Other ALE Members of an Aggregated ALE Group.

DigitCodeType

(required) DigitCodeType enumerations: "0", "1", "2", "3".

DigitBooleanType

(required) DigitBooleanType enumerations: "0" means neither checked (paper only), "1" means yes is checked, "2" means no is checked, "3" means both boxes were checked (paper only).

DigitCodeType

(required) DigitCodeType enumerations: "0", "1", "2", "3".

Optional

TotalForm1095CALEMemberCnt

(required) TotalForm1095CALEMemberCnt is the total number of Forms 1095-C filed by and/or on behalf of the ALE Member.

Optional

ALEMemberFTECnt

(required) ALEMemberFTECnt is the number of full-time employees for each month.

Optional

MinEssentialCvrOffrCd

(required) MinEssentialCvrOffrCd enumerations: "0", "1", "2", "3".

Optional

YearlyALEMemberDetail

(required) YearlyALEMemberDetail is for the employer to report information for "All 12 Months" of the calendar year.

Optional

NinetyEightPctOfferMethodInd

(required) NinetyEightPctOfferMethodInd is for the ALE Member to indicate if they are a member of an Aggregated ALE Group.

Optional

BusinessName

(required) BusinessName is included in the xml.

Optional

BusinessName

(required) BusinessName is included in the xml.

Optional

AuthoritativeTransmittalInd

(required) AuthoritativeTransmittalInd is a complex element. It is required if OtherALEMembersGrp is included in the xml.

Optional

TotalEmployeeCnt

(required) TotalEmployeeCnt is for the employer to indicate if they were a member of an Aggregated Group for all 12 months of the calendar year.

Optional

TotalEmployeeCnt

(required) TotalEmployeeCnt is for the employer to indicate if they did or did not offer minimum essential coverage to at least 95% of its full-time employees for each month.

Optional

TotalEmployeeCnt

(required) TotalEmployeeCnt is for the employer to indicate if they were a member of an Aggregated Group for all 12 months of the calendar year.

Optional

TotalForm1095CALEMemberCnt

(required) TotalForm1095CALEMemberCnt is the total number of Forms 1095-C filed by and/or on behalf of the ALE Member.

Optional

ALEMemberFTECnt

(required) ALEMemberFTECnt is the number of full-time employees for each month.

Optional

MinEssentialCvrOffrCd

(required) MinEssentialCvrOffrCd enumerations: "0", "1", "2", "3".

Optional

YearlyALEMemberDetail

(required) YearlyALEMemberDetail is for the employer to report information for "All 12 Months" of the calendar year.

Optional

NinetyEightPctOfferMethodInd

(required) NinetyEightPctOfferMethodInd is for the ALE Member to indicate if they are a member of an Aggregated ALE Group.

Optional

BusinessName

(required) BusinessName is included in the xml.

Optional

BusinessName

(required) BusinessName is included in the xml.

Optional

AuthoritativeTransmittalInd

(required) AuthoritativeTransmittalInd is a complex element. It is required if OtherALEMembersGrp is included in the xml.

Optional

TotalEmployeeCnt

(required) TotalEmployeeCnt is for the employer to indicate if they did or did not offer minimum essential coverage to at least 95% of its full-time employees for each month.

Optional

TotalEmployeeCnt

(required) TotalEmployeeCnt is for the employer to indicate if they were a member of an Aggregated Group for all 12 months of the calendar year.

Optional

TotalForm1095CALEMemberCnt

(required) TotalForm1095CALEMemberCnt is the total number of Forms 1095-C filed by and/or on behalf of the ALE Member.

Optional

ALEMemberFTECnt

(required) ALEMemberFTECnt is the number of full-time employees for each month.

Optional

MinEssentialCvrOffrCd

(required) MinEssentialCvrOffrCd enumerations: "0", "1", "2", "3".

Optional

YearlyALEMemberDetail

(required) YearlyALEMemberDetail is for the employer to report information for "All 12 Months" of the calendar year.

Optional

NinetyEightPctOfferMethodInd

(required) NinetyEightPctOfferMethodInd is for the ALE Member to indicate if they are a member of an Aggregated ALE Group.

Optional

BusinessName

(required) BusinessName is included in the xml.

Optional

BusinessName

(required) BusinessName is included in the xml.

Optional

AuthoritativeTransmittalInd

(required) AuthoritativeTransmittalInd is a complex element. It is required if OtherALEMembersGrp is included in the xml.
The **BusinessNameLine1Txt** is required if **BusinessName** is included in the xml. This is the business name of the ALE Member.

Legal Characters: A-Z, a-z, 0-9, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The **BusinessNameLine2Txt** is optional. This is the business name of the ALE Member.

Legal Characters: A-Z, a-z, 0-9, slash, percent, hyphen, parentheses, ampersand, apostrophe and single space. Illegal Characters: leading space, trailing space, adjacent spaces, and other symbols.

The **BusinessNameControlTxt** is the name control of the ALE Member. Used for a Name Control. Legal Characters: A-Z, 0-9, hyphen and ampersand. Illegal Characters: spaces and symbols.

The **TINRequestTypeCd** is a code for the Other ALE Member TIN Request Type.

The **EIN** is the Employer Identification Number assigned by the IRS to the Other ALE Members of an Aggregated ALE Group. It is required.

Form1095CUpstreamDetail is the complex element that contains the Forms 1095-C xml data that are transmitted with Form 1094-C.

Depending on the development tool used there may be a compatibility issue and the displayed results may differ with the filing patterns shown.

*Elements that are optional in the schema may be required by business rules. Please refer to Form 1094-C Business Rules to determine all elements required in the submission.*