<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>RecordId</td>
<td>N/A</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 RecordId. RecordId should start at 1 and increment by 1 sequentially for each Form 1095-C in the submission.</td>
</tr>
<tr>
<td>CorrectedInd</td>
<td>N/A</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Optional</td>
<td>The CorrectedInd is only applicable to submissions submitted to IRS and identifies which test contains the Form 1095-C represented.</td>
</tr>
<tr>
<td>TestScenarioId</td>
<td>N/A</td>
<td>string</td>
<td>1</td>
<td>1</td>
<td>Required</td>
<td>An optional element that indicates the test scenario the Form 1095-C represents.</td>
</tr>
<tr>
<td>CorrectedRecipientPrsnName</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected PrsnName is a complex element. This is the name of the person reported on the record being corrected.</td>
</tr>
<tr>
<td>CorrectedRecipientName</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected Name is a complex element. This is the name of the person reported on the record being corrected.</td>
</tr>
<tr>
<td>CorrectedRecipientTIN</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected TIN is a complex element. This is the TIN of the Payee that was reported on the record being corrected.</td>
</tr>
<tr>
<td>CorrectedRecRecipientPrsnName</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected PrsnName is a complex element. This is the name of the person reported on the record being corrected.</td>
</tr>
<tr>
<td>CorrectedRecipientName</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected Name is a complex element. This is the name of the person reported on the record being corrected.</td>
</tr>
<tr>
<td>CorrectedRecipientTIN</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected TIN is a complex element. This is the TIN of the Payee that was reported on the record being corrected.</td>
</tr>
<tr>
<td>BusinessName</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A BusinessName is a complex element. This is the name of the business reported on the record being corrected. This is a required 1095-B correction only when the Responsible Individual is a business.</td>
</tr>
<tr>
<td>CorrectedBusinessName</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected BusinessName is a complex element. This is the name of the business reported on the record being corrected. This is a required 1095-B correction only when the Responsible Individual is a business.</td>
</tr>
<tr>
<td>BusinessNameLine2</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A BusinessNameLine2 is a complex element. This is the name of the business reported on the record being corrected. This is a required 1095-B correction only when the Responsible Individual is a business.</td>
</tr>
<tr>
<td>CorrectedBusinessNameLine2</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected BusinessNameLine2 is a complex element. This is the name of the business reported on the record being corrected. This is a required 1095-B correction only when the Responsible Individual is a business.</td>
</tr>
<tr>
<td>EmployeeInfoGrp</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>An EmployeeInfoGrp is a complex element. Typically used for a person's Middle Names. Legal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>CorrectedEmployeeInfoGrp</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected EmployeeInfoGrp is a complex element. Typically used for a person's Middle Names. Legal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>PersonFirstNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A PersonFirstNm is a simple element. This is the first name of the employee. Legal Characters: A-Z, hyphen and single space. Illegal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>CorrectedPersonFirstNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected PersonFirstNm is a simple element. This is the first name of the employee. Legal Characters: A-Z, hyphen and single space. Illegal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>PersonLastNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A PersonLastNm is a simple element. This is the last name of the employee. 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>CorrectedPersonLastNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected PersonLastNm is a simple element. This is the last name of the employee. 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>PersonMiddleNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A PersonMiddleNm is a simple element. This is the middle name of the employee. Legal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>CorrectedPersonMiddleNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected PersonMiddleNm is a simple element. This is the middle name of the employee. Legal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>PersonSuffixNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A PersonSuffixNm is a simple element. This is the suffix for the employee. Legal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>CorrectedPersonSuffixNm</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected PersonSuffixNm is a simple element. This is the suffix for the employee. Legal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>RecordIdType</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A RecordIdType is a simple element. This is the unique identifier of the record being corrected.</td>
</tr>
<tr>
<td>SSNType</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A SSNType is a simple element. This is the Social Security Number or Taxpayer Identification Number of the employee.</td>
</tr>
<tr>
<td>EmployeeAddressType</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>An EmployeeAddressType is a complex element. This is the element containing the street address of the employee. The simple element is required if the field includes EmployeeAddress. Legal Characters: A-Z, I-9, hyphen, slash and single space. Illegal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>CorrectedEmployeeAddressType</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A corrected EmployeeAddressType is a complex element. This is the element containing the street address of the employee. The simple element is required if the field includes EmployeeAddress. Legal Characters: A-Z, I-9, hyphen, slash and single space. Illegal Characters: Leading space, trailing space, adjacent spaces, and other symbols.</td>
</tr>
<tr>
<td>CityType</td>
<td>N/A</td>
<td>string</td>
<td>Optional</td>
<td>Optional</td>
<td>N/A</td>
<td>A CityType is a simple element. This is the name of the city of the employee. The simple element is required if the field includes EmployeeAddress.</td>
</tr>
</tbody>
</table>
The ALE Member information will be populated from Form 1094-C.

Lines 7-13

CountryNm

CountryCd

Code Series: 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1H, 1I, 1J, 1K, 1L, 1M, 1N, 1O, 1P, 1Q, 1R, 1S, 1T, 1U, 1V, 1W, 1X, 1Y, 1Z, 1a, 1b, 1c, 1d, 1e, 1f, 1g. (Codes 1I and 1T-1Z are reserved.)

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

EmployeeOfferAndCoverageGrp

OfferCoverageByMonthType

OfferCoverageType

Choice: AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp

StartMonthNumberCd

CountryType

CountryNm

CountryCd or

CountryNm.

CountryCd

is the Foreign Country Code of the employee. CountryCd or CountryNm is required if the xml includes ForeignAddressGrp.

ForeignStreetAddress

ForeignAddressGrp

ForeignCityType

ForeignCountryNameType

ForeignPostalCodeType

ForeignPostalCd

is the Foreign Country Name of the employee. CountryNm or CountryCd is required if the xml includes ForeignAddressGrp. Legal characters: A-Z, a-z, and single space.

ForeignStreetAddress

ForeignAddressGrp

ForeignCityType

ForeignCountryNameType

ForeignPostalCodeType

ForeignPostalCd

is the Foreign Country Name of the employee. CountryNm or CountryCd is required if the xml includes ForeignAddressGrp. Legal characters: A-Z, a-z, and single space.

EmployeeOfferAndCoverageGrp

OfferCoverageByMonthType

OfferCoverageType

Choice: AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp

StartMonthNumberCd

CountryType

CountryNm

CountryCd or

CountryNm.

CountryCd

is the Foreign Country Code of the employee. CountryCd or CountryNm is required if the xml includes ForeignAddressGrp.

ForeignAddressGrp

ForeignCityType

ForeignCountryNameType

ForeignPostalCodeType

ForeignPostalCd

is the Foreign Country Name of the employee. CountryNm or CountryCd is required if the xml includes ForeignAddressGrp. Legal characters: A-Z, a-z, and single space.

EmployeeOfferAndCoverageGrp

OfferCoverageByMonthType

OfferCoverageType

Choice: AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp

StartMonthNumberCd

CountryType

CountryNm

CountryCd or

CountryNm.

CountryCd

is the Foreign Country Code of the employee. CountryCd or CountryNm is required if the xml includes ForeignAddressGrp.

Every Address contains at least one line.

The first line must contain the foreign street address of the employee.

Legal Characters: A-Z, a-z, numeric and associated Form(s) 1095-C. Legal Characters: alpha [a-z], numeric [0-9], period (.), dash (-), slash (/) and hyphen (-) (and blanks).

The ALE Member information will be populated from Form 1094-C.

Lines 7-13

CountryNm

CountryCd

Code Series: 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1H, 1I, 1J, 1K, 1L, 1M, 1N, 1O, 1P, 1Q, 1R, 1S, 1T, 1U, 1V, 1W, 1X, 1Y, 1Z, 1a, 1b, 1c, 1d, 1e, 1f, 1g. (Codes 1I and 1T-1Z are reserved.)

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

EmployeeOfferAndCoverageGrp

OfferCoverageByMonthType

OfferCoverageType

Choice: AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp

StartMonthNumberCd

CountryType

CountryNm

CountryCd or

CountryNm.

CountryCd

is the Foreign Country Code of the employee. CountryCd or CountryNm is required if the xml includes ForeignAddressGrp.

Every Address contains at least one line.

The first line must contain the foreign street address of the employee.

Legal Characters: A-Z, a-z, numeric and associated Form(s) 1095-C. Legal Characters: alpha [a-z], numeric [0-9], period (.), dash (-), slash (/) and hyphen (-) (and blanks).

The ALE Member information will be populated from Form 1094-C.

Lines 7-13

CountryNm

CountryCd

Code Series: 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1H, 1I, 1J, 1K, 1L, 1M, 1N, 1O, 1P, 1Q, 1R, 1S, 1T, 1U, 1V, 1W, 1X, 1Y, 1Z, 1a, 1b, 1c, 1d, 1e, 1f, 1g. (Codes 1I and 1T-1Z are reserved.)

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

EmployeeOfferAndCoverageGrp

OfferCoverageByMonthType

OfferCoverageType

Choice: AnnualOfferOfCoverageCd or MonthlyOfferCoverageGrp

StartMonthNumberCd

CountryType

CountryNm

CountryCd or

CountryNm.

CountryCd

is the Foreign Country Code of the employee. CountryCd or CountryNm is required if the xml includes ForeignAddressGrp.

Every Address contains at least one line.

The first line must contain the foreign street address of the employee.

Legal Characters: A-Z, a-z, numeric and associated Form(s) 1095-C. Legal Characters: alpha [a-z], numeric [0-9], period (.), dash (-), slash (/) and hyphen (-) (and blanks).
| Line 14 | CorrectedCoverageType | string | maxLength="3" | enumerations="IA-16 or IA-12" | 0 | 1 | Optional | Enter the code series 1. For example: Code Series IA, IB, IC, ID, IE, IF, IG, IJ, IK, IL, IM, IN, IO, IP, IQ, IR, IS, IT, IU, IV, IW, IX, IY, or IZ. Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents. |
| Line 15 | AnnuityType | string | maxLength="2" | pattern value="([0-9]+.[0-9][0-9])?" | 0 | 1 | Optional | Enter the Code Series 1 that applies. Code Series: 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1H, 1I, 1J, 1K, 1L, 1M, 1N, 1O, 1P, or 1Q. Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents. |
| Line 15 | SafeHarborCdType | Optional | string | maxLength="2" | pattern value="([0-9]+.[0-9][0-9])?" | 0 | | Optional | Enter the Code Series 2 that applies. Code Series 2: "2A", "2B", "2C", "2D", "2E", "2F", "2G", or "2H". Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents. |

### Table: OfferedCoverageType

| Line 14 | CorrectedCoverageType | string | maxLength="3" | enumerations="IA-16 or IA-12" | 0 | 1 | Optional | Enter the code series 1. For example: Code Series IA, IB, IC, ID, IE, IF, IG, IJ, IK, IL, IM, IN, IO, IP, IQ, IR, IS, IT, IU, IV, IW, IX, IY, or IZ. Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents. |
| Line 15 | AnnuityType | string | maxLength="2" | pattern value="([0-9]+.[0-9][0-9])?" | 0 | 1 | Optional | Enter the Code Series 1 that applies. Code Series: 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1H, 1I, 1J, 1K, 1L, 1M, 1N, 1O, 1P, or 1Q. Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents. |
| Line 15 | SafeHarborCdType | Optional | string | maxLength="2" | pattern value="([0-9]+.[0-9][0-9])?" | 0 | | Optional | Enter the Code Series 2 that applies. Code Series 2: "2A", "2B", "2C", "2D", "2E", "2F", "2G", or "2H". Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents. |

#### Additional Information
- **AnnuityType**: Enter the Code Series 1 that applies. Code Series: 1A, 1B, 1C, 1D, 1E, 1F, 1G, 1H, 1I, 1J, 1K, 1L, 1M, 1N, 1O, 1P, or 1Q. Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents.
- **SafeHarborCdType**: Enter the Code Series 2 that applies. Code Series 2: "2A", "2B", "2C", "2D", "2E", "2F", "2G", or "2H". Values must be entered as dollars and cents. If the employee is offered coverage but is not required to contribute any amount towards the premium, enter 0.00. Values must be entered as dollars and cents.


Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

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Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.

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Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.


Enter the zip code only if code 1L, 1M, 1N, 1O, 1P, or 1Q is entered on line 14.
Elements that are optional in the schema may be required by business rules. Please refer to the IRS Form 1095-C Business Rules to determine all elements required in the submission.