

Tax Year 2019 / Processing Year 2020

Criteria-Based Scenarios

Test Scenario 9, 10, 11 and 12 Narratives

Instructions: There are four C Form Criteria-Based Scenarios listed below. Each scenario consists of narratives to complete one 1094-C and two 1095Cs. There are no answer keys for Criteria-Based Scenarios.

Scenarios 9, 10 and 11 are required to pass **TY2019** AATS if you are choosing to complete Criteria-Based Scenarios.

Scenario 12 is required to pass **TY2019** AATS, in addition to Scenarios 9, 10 and 11, for employers who offer self-insured health coverage.

A comment is required on the ACA Application for TCC, in the software developer comments section, if you want to exclude submitting this scenario to pass AATS. See Publication 5164 and Criteria-Based Scenario Instructions for additional information.

Scenario 9

Test Scenarios 9-0, 9-1 and 9-2

Prepare a transmission using the Tax Year 2019 1094-C and 1095-C Forms for an Applicable Large Employer (ALE).

In this scenario, the ALE will complete a 1094-C Authoritative Transmittal with entries in Parts I-IV.

In Part II this ALE will check “yes” on line 21 to show they are a member of an Aggregated ALE Group for all 12 months and will also choose one of the options on line 22.

In Part III the values for columns (a), (b), (c) and (d) should be completed on line 23 the “All 12 Months” line. Column (d) is completed since line 21 was marked “yes”.

In Part IV at least one member of an Aggregated Group should be listed.

This ALE will be reporting health coverage information for two of their employees. This ALE does not offer Employer Self-Insured Coverage.

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 Ranges and Name Controls 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 two 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, 21 and 22. (line 21 must be marked “yes” for this scenario)

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 Ranges and Name Controls 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 Ranges and Name Controls 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 and 16.

Scenario 9-2: Employee #2

Part I Employee

Lines 1-6 Data is created by the filer. Use only the TIN Ranges and Name Controls 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 and 16.

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

NOTE: *Data on lines 14, 15 and 16 should be within the “All 12 months” fields on one 1095 Form Scenario that is submitted and within the individual monthly fields on lines 14, 15 and 16 within the second submitted 1095 Form Scenario.*

Scenario 10

Test Scenarios 10-0, 10-1 and 10-2

Prepare a transmission using the Tax Year 2019 1094-C and 1095-C Forms for an Applicable Large Employer (ALE).

In this scenario, the ALE will complete a 1094-C Authoritative Transmittal with entries in Parts I-IV.

In Part II this ALE will choose whether they are or are not a member of an Aggregated ALE Group for all 12 months. If the option of “yes” is chosen on line 21, then additional 1094-C lines will need to be completed. Line 22 is optional to be marked.

In Part III the values for columns (a), (b), (c) and *if applicable* (d) should be completed on lines 24-35 the individual monthly lines. Column (d) is only completed if line 21 was marked “yes”.

In Part IV at least one member of an Aggregated Group should be listed if line 21 was marked “yes”.

This ALE will be reporting health coverage information for two of their employees. This ALE does not offer Employer Self-Insured Coverage.

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 Ranges and Name Controls 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 two 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. Line 22 is optional.

Part III ALE Member Information

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

Part IV Other ALE Members of the Aggregated ALE Group

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

Data must be present on at least line 36, to provide name(s) and EIN(s) of Other ALE Member(s), if line 21 is marked “yes”.

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 Ranges and Name Controls 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 and 16.

Scenario 10-2: Employee #2

Part I Employee

Lines 1-6 Data is created by the filer. Use only the TIN Ranges and Name Controls 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 and 16.

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

Note: *Data on lines 14, 15 and 16 should be within the “All 12 months” fields on one 1095 Form Scenario that is submitted and within the individual monthly fields on lines 14, 15 and 16 within the second submitted 1095 Form Scenario.*

Scenario 11

Test Scenarios 11-0, 11-1 and 11-2

Prepare a transmission using the Tax Year 2019 1094-C and 1095-C Forms for an Applicable Large Employer (ALE) with a Designated Government Entity completing the forms.

In this scenario, the ALE will complete a 1094-C NON-Authoritative Transmittal with entries in Part I up to line 18.

This ALE will be reporting health coverage information for two of their employees. This ALE does not offer Employer Self-Insured Coverage.

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 Designated Government Entity 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 and 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.

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 and 16.

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

Note: Data on lines 14, 15 and 16 should be within the “All 12 months” fields on one 1095 Form Scenario that is submitted and within the individual monthly fields on lines 14, 15 and 16 within the second submitted 1095 Form Scenario.

Scenario 12

Test Scenarios 12-0, 12-1 and 12-2

Prepare a transmission using the Tax Year 2019 1094-C and 1095-C Forms for an Applicable Large Employer (ALE).

In this scenario, the ALE will complete a 1094-C Authoritative Transmittal with entries in Parts I-IV.

In Part II this ALE will check “yes” on line 21 to show they are a member of an Aggregated ALE Group for all 12 months. Line 22 is optional to be marked.

In Part III the values for columns (a), (b), and (c) should be completed on line 23 the “All 12 Months” line. Since line 21 is marked “yes” column (d) should be completed by marking the individual monthly lines 24-35 to complete the column.

In Part IV at least one member of an Aggregated Group should be listed.

This ALE will be reporting health coverage information for two of their employees. This ALE will be reporting employer provided self-insured health coverage information for 2 employees, therefore Part III the Covered Individual section of each 1095-C will need to be completed.

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 (line 21 must be marked “yes” in this scenario). **Line 22 is optional.**

Part III ALE Member Information

Data must be present on line 23 (a), (b), and (c) and lines 24-35 (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 and 16.

Part III Covered Individuals

This ALE will check the box stating they offer self-insured coverage in Part III and then list all covered individuals including the employee listed in Part I who have enrolled in that coverage.

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

Minimally, data must be present on lines 17 and 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 and 16.

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

Note: Data on lines 14, 15 and 16 should be within the “All 12 months” fields on one 1095 Form Scenario that is submitted and within the individual monthly fields on lines 14, 15 and 16 within the second submitted 1095 Form Scenario.

Part III Covered Individuals

This ALE will check the box stating they offer self-insured coverage in Part III and then list all covered individuals including the employee listed in Part I who have enrolled in that coverage.

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

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

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

Test data should include a DOB in column (c) where no SSN was available for at least one covered individual listed in one of the submitted 1095-Cs.

Test data should include various months of coverage in column (e) for at least one covered individuals listed in one of the submitted 1095-Cs.