

This is not intended as tax or legal advice or to replace form instructions. Employers should review the form instructions available here: <https://www.irs.gov/pub/irs-pdf/i109495c.pdf> and speak with tax or legal advisors as appropriate.

### General Form Information:

- Form must be completed by all applicable large employers (ALEs). There is no transition relief to avoid form completion.
- IRS uses form information to consolidate data about the employer, and its employee populations and coverage offer(s). This data is used to help determine whether employer penalties will be assessed and whether individual premium tax credits are valid.
- Known as the “transmittal form.” ALEs will submit it along with the associated 1095-Cs to the IRS
- Submit form to IRS by February 28, 2017 if filing on paper or by March 31, 2017 if filing electronically. Electronic filing is required for ALEs filing at least 250 1095-C forms in their submission.
- Gather key information before starting. See our *2016 Reporting Requirements for Applicable Large Employers* guide on Comply, for data points needed.

<b>Form 1094-C</b> <small>Department of the Treasury Internal Revenue Service</small>	<b>Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns</b> <small>► Information about Form 1094-C and its separate instructions is at <a href="http://www.irs.gov/form1094c">www.irs.gov/form1094c</a></small>	<input type="checkbox"/> CORRECTED	<small>OMB No. 1545-2251</small> <b>2016</b>
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- Forms change from year to year, make sure you are using the 2016 form.
- “Corrected” box should only be used when correcting forms which were already sent the IRS.

<b>Part I Applicable Large Employer Member (ALE Member)</b>			
1 Name of ALE Member (Employer)		2 Employer identification number (EIN)	
3 Street address (including room or suite no.)			
4 City or town	5 State or province	6 Country and ZIP or foreign postal code	
7 Name of person to contact		8 Contact telephone number	
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)	
11 Street address (including room or suite no.)			
12 City or town	13 State or province	14 Country and ZIP or foreign postal code	
15 Name of person to contact		16 Contact telephone number	
17 Reserved <span style="float:right"><input type="checkbox"/></span>			
18 Total number of Forms 1095-C submitted with this transmittal <span style="float:right">►</span>			
19 Is this the authoritative transmittal for this ALE Member? If “Yes,” check the box and continue. If “No,” see instructions <span style="float:right"><input type="checkbox"/></span>			

**For Official Use Only**

- Provides identifying information about the employer. Gather needed information before you start
  1. Use the employer’s legal name. Check with your tax advisor to see what name is normally used for tax purposes.
  2. You may not truncate the employer ID number (EIN). For controlled group members, make sure the EIN corresponds to the EIN for this particular ALE Member company.
  3. Employer’s mailing address (continued on lines 4-6)
  7. Enter a contact name for an individual (or department) who can answer questions about this form from the employee/ IRS. Enter a contact telephone number on line 8.
  9. Lines 9 through 16 are only used if the employer is a governmental unit and has designated some its reporting responsibilities for some employees to another governmental unit. See page 15 of form instructions for more information.
  17. For IRS use, skip this line
  18. Enter the total number of 1095-C forms submitted with **this** 1094-C form. Unless you are submitting 1095-C forms in batches and using multiple forms 1094-C this number will generally correspond to the total number of 1095-Cs you are submitting overall. If you are submitting in batches then enter only the number of forms being submitted with this particular 1094-C.
  19. The authoritative transmittal is the version of the 1094-C form which reports aggregate data for all full time employees and all employees, as applicable, for the ALE Member. Unless you are submitting 1095-C forms in batches, this will be the authoritative transmittal and you can check Yes. **If you check no, skip down to the signature section in part II and leave the rest of the form blank.** See page 2 of the form instructions for more information on authoritative transmittals.

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Part II ALE Member Information	
20	Total number of Forms 1095-C filed by and/or on behalf of ALE Member . . . . .
21	Is ALE Member a member of an Aggregated ALE Group? . . . . . <input type="checkbox"/> Yes <input type="checkbox"/> No If "No," do not complete Part IV.
22	Certifications of Eligibility (select all that apply): <input type="checkbox"/> A. Qualifying Offer Method <input type="checkbox"/> B. Reserved <input type="checkbox"/> C. Section 4980H Transition Relief <input type="checkbox"/> D. 98% Offer Method
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.	
Signature	Title      Date

Complete lines 20-22 only if this 1094-C is the Authoritative Transmittal.

- 20. This number should match line 18 if this is the only 1094-C form being submitted for the employer. If you are filing multiple 1094-Cs then this line should reflect the sum of all 1095-Cs being filed with all 1094-Cs for this ALE member.
- 21. If during any month of the calendar year, you are a member of a controlled group which met the ALE threshold when counted together you are an 'Aggregated ALE' and should check yes. Check with your tax/legal advisors if you are unsure whether you are part of a controlled group. See our guide on Comply titled *Book 2: Determining Applicable Large Employer status* for more information on determining ALE status.
- 22. Line 22 indicates to the IRS whether an ALE is eligible for certain types of transition relief. This line is optional and you should only check the box if you are planning to actually claim the relief associated with that box. **Please read the detailed instructions for this section of the form on pages 7 and 8 of the form instructions.**

A. Qualifying Offer Method – Self-insured ALEs are not eligible to check this box. To be eligible the employer must have made a qualifying offer (an offer of coverage that is minimum essential, minimum value coverage, and affordable based on the federal poverty line safe harbor) to one or more employees for every single month where a Play or Pay penalty could have applied. The form instructions include more details about relief under this option and how to complete Part II of form 1095-C if you select this option.

B. Reserved for the IRS. Do not use.

C. Section 4980H Transition Relief - This option only applies to employers with a non-calendar year health plan and only for the months of 2016 which are part of the 2015 plan year. An employer who checks box C must also complete column (e) in Part III of Form 1094-C, to indicate which of the subset options it is eligible for. This option has two subsets, "A" and "B". The first subset, "A", relates to ALEs who had between 50 and 99 full time (including full time equivalent) employees. The second subset, "B", relates to ALEs (applicable large employers) who had 100 or more full time (including full time equivalent) employees. Page 8 of the form instructions and pages 17-19 under the Section titled *Section 4980H Transition Relief for 2015 Plan Years* contain more information on this option and the associated relief.

D. 98% Offer Method – To be eligible the employer must have offered affordable health coverage providing minimum value to at least 98% of the employees for whom it is filing a 1095-C, AND offered minimum essential coverage to the children of those employees. To determine the 98% it must take into account all months where the 1095-C recipients were employees and were not in a limited non-assessment period. Affordability in this context refers to any of the safe harbor options provided by the IRS (W-2, rate of pay, or federal poverty line). An employer who checks this option can skip column (b) in Part III of Form 1094-C. The instructions contain definitions of limited non-assessment periods (page 16) as does our guide available on Comply titled: *Book 5: Applying Transition Relief and Limited Non-Assessment Periods.*

- The last part of this section includes the signature and title of the responsible individual signing this form, along with the date.

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Part III ALE Member Information – Monthly							
		(a) Minimum Essential Coverage Offer Indicator		(b) Section 4980H Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Section 4980H Transition Relief Indicator
		Yes	No				
23	All 12 Months	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
24	Jan	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
25	Feb	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
26	Mar	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
27	Apr	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	

- For this section, if the information is exactly the same for every month of the year, only complete line 23 for the All 12 Months option. Otherwise, complete every month of the year (lines 24 through 35).
- **Column (a)** – Check yes for each month (or All 12 Months) if you offered minimum essential coverage to at least 95% of your full-time employees (not counting those in a limited non-assessment period) and their children for those months. Otherwise check No. However, if you had a non-calendar year plan for which any of the months of the 2015 plan year fell in calendar year 2016 and you offered coverage to at least 70% of your full time employees and their children for those months, you may still be able to check yes. See page 19 of the instructions, section titled *2015 Plan Year Section 4980H(a) Transition Relief if an Offer of Health Coverage is Made to at least 70 Percent of Full Time Employees*.
- **Column (b)** – Skip this column if you checked option D on Line 22 of this form. Otherwise, enter the total number of full time employees (not counting those in a limited non-assessment period) you had for each month of the calendar year.
- **Column (c)** – Enter the total number of employees you had each month of the calendar year. This total includes all full time and non-full time employees. However, you must obtain the count on the same date of each month and you must use one of the following five date options:
  - First day of each month, last day of each month, twelfth day of each month, first day of the first payroll period that starts during each month, or the last day of the first payroll period that starts during each month (provided that the last day falls in the same month the payroll period started)
- **Column (d)** - Only applies to ALE Members of Aggregated ALEs/controlled groups. If you were an ALE member of an aggregated group then check the box for each month of the year in which you were a member. You will also have to complete Part IV of this form.
- **Column (e)** – The entry in this section corresponds to checking Box C on line 22 of Part II of this form. If you checked box C, enter the corresponding A or B code for each month of the year for which it applies.

Part IV Other ALE Members of Aggregated ALE Group			
Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).			
Name	EIN	Name	EIN
36		51	
37		52	

- **Only complete this section if you are part of an aggregated ALE**
- Enter the name and EIN number for each of the other members of the aggregated ALE.