

# New Annual ACA Reporting / Forms at a Glance

Used to monitor compliance with the individual and employer mandates of PPACA

	1094 - B	1095 - B	1095 - A	Employer W-2 New Info
<b>Why?</b>	Transmittal of Health Coverage Information Returns (for the 1095-B forms.)	Report to the IRS and to individuals who are covered by "minimum essential coverage" (MEC) and therefore <b>not liable for the "individual shared responsibility payment" tax.</b>	To police subsidies (help from other tax payers to pay the premiums) given to enrollees on the individual Exchanges	The I.R.S. states "this is for informational" purposes only" 😞 and is not subject to taxes, "but to provide valuable information for employees."
<b>Who?</b>	Insurance company must generate for all fully insured plans and send to the IRS.	Insurance company must generate for all fully insured plans and send to the IRS and the individual .	The Federal/State "Marketplace" Exchanges must generate and send to the individual and the IRS. The individual uses this information to help complete new IRS Form 8962	Employers who generate 250 or more W-2's in a year...not just 250 or more employees on payroll at a given time.
<b>When?</b>	By February 28th (March 31st if filed electronically) for previous calendar year	By February 28th (March 31st if filed electronically) for previous calendar year	By January 31st for previous calendar year	By January 31st for previous calendar year
<b>What?</b>	This form is a transmittal cover form that goes with 1095-B data	Information on individuals covered, origin of coverage (employer, individual, government, etc.), and months covered for prior calendar year. Carriers must make "three reasonable attempts" to gather SSN on all family members.	The APTC (Advanced Premium Tax Credit) that was given (based on estimated income for the year.) Plus the cost of the second lowest Silver Plan, start date of coverage, who in the household was covered, etc. for prior calendar year.	The aggregate (paid by employer and employee) annual cost of the health plan premiums is reported in Box 12 / Code "DD" for prior calendar year.

	Employer 1094 - C	Employer 1095 - C
<b>Why?</b>	This form is an "Authoritative Transmittal", to include when filing 1095-C forms to the IRS.	I.R.S. will use Form 1095-C to assess offers of health insurance and enrollment in coverage for their employees and employer's compliance with the <b>pay-or-play mandate</b> . Since it asks about employee's share of premium costs, the government will also use this to cross-check those individuals who applied for an APTC through the individual exchanges stating they did not have access to "affordable" coverage at an employer..
<b>Who?</b>	ALE's (Applicable Large Employers (Generally those with 50 or more full-time equivalent employees on average in the prior calendar year).	ALE's (Applicable Large Employers (Generally those with 50 or more full-time equivalent employees on average in the prior calendar year).
<b>When?</b>	By February 28th (March 31st if filed electronically) for previous calendar year	To the IRS by February 28th (March 31st if filed electronically) for previous calendar year and to all employees by January 31st.
<b>What?</b>	Employer Info/EIN/Contact/Etc. and certification that minimum essential coverage is offered/# of employees/Months offered for prior calendar year.	Part 1 asks basic info on employer and Part II asks what coverage was offered (a code is used) and if for all year or just certain months; what is the employee share of the lowest cost minimum value coverage monthly premium. For employers with fully insured plans, <b>Part III is skipped</b> . In addition to providing the 1095-C to the IRS, the 1095-C (or an alternative statement that contains the same information) must be provided to the employee / "the responsible individual" (and not covered dependents.) May use truncated SSN, combine with other tax info, i.e. W-2.

## Important Notes on IRS Code Sections 6055 & 6056:

The above information is believed to be accurate at this time. You should always consult with your accounting advisor on matters concerning taxes and the IRS. If there are affiliated or controlled groups, please see IRS rules on counting employees and determining employer size. And yes, there are fines for not filing forms.

# ACA Employer Reporting Overview

*For Applicable Large Employers (ALE) with 50 or more full time employee equivalents.*

The following overview is not meant to give legal or tax advice. Please discuss further with your accounting or legal advisor.

The IRS has published detailed line- by-line instructions for all versions of Forms 1095 and 1094. Employers should use this overview as a companion to official IRS instructions.

<http://www.irs.gov/uac/About-Form-1095-C>

<http://www.irs.gov/uac/About-Form-1094-C>.

## Format of Reporting

Reporting process works much the same way as current W-2 reporting. A statement (the Form 1095) will be sent to the IRS with a copy provided to the employee/participant (any employee who was employed full-time for any month during the calendar year). Employers also file a 1094-C, which provides summary employer plan and offer of coverage information.

## 1095-C Parts I and II

**Part I** of the 1095-C is basic employer/employee information such as address, contact information, EIN, etc.

**Part II** here it is necessary to keep track of employee-related information on a month-by-month basis. Specifically, lines 14 and 16 of Part II require ALEs to use specific codes defined by the IRS to report what types of offer of coverage they made available to employees. The section is also used to notify the IRS of other situations that may apply, including the employee status each month and the employer's use of affordability safe harbors.

## Qualifying Offer of Coverage

A qualifying offer is made if an employer offers the employee minimum value (MV) coverage, with a cost to the employee for single coverage of less than 9.5% of the current federal poverty rate for an individual.

In 2015 this works out to \$93.18 per month (the FPL is adjusted every year, so this will be slightly higher each year).

A qualifying offer does two things for the employer:

1. The employer does not need to provide the amount of the lowest cost coverage available to that employee in line 15 (see below).
2. If offered for all 12 months, the employer may be allowed to provide the employee with an alternative statement instead of a copy of the 1095. However, this may be of limited value to most employers since the 1095 must still be provided to the IRS.

### ***2015 Qualifying Offer Method Transition Relief***

For 2015 only, the IRS also has provided what it calls “Qualifying Offer Transition Relief.” To be eligible to use the Qualifying Offer Method Transition Relief, the employer must certify that it made a Qualifying Offer to at least 95% of its full-time employees.

The benefit to the employer of this relief is that the employer would not be required to provide the cost of the low-cost plan offered to an employee in line 15 (see below) for any employees. In this case, the employer would use codes 1A and 1I only for employees who were offered coverage and would not fill out the cost of the employer low-cost plan in line 15 for any employees.

### **Completing Lines 14, 15, and 16**

#### **Line 14 – Offer of Coverage**

Employers will use one of eight codes to report on line 14 the type of offer of coverage made by month to the employee. If one code applies for the entire 12 months, the code is entered only once in the “12 month” column. Nothing on line 14 signifies whether an employee has actually elected coverage. This line represents only whether an offer of coverage was made.

Note – an offer of coverage is valid for the month only if coverage is available for every day during that month.

The following chart lists the available codes.

Code	Description	How Common
<b>1A</b>	<b>Qualifying offer of coverage - Minimum value (MV) coverage offered to employee at a cost for single coverage of less than 9.5% of FPL (\$93.18/mo in 2015), and at least minimum essential coverage (MEC) is offered to spouse and children</b>	<b>Common</b>
1B	Offer of MV coverage to Employee only	Rare
1C	Offer of MV coverage to Employee + and at least MEC offered to Dependent (but not spouse)	Rare
1D	Offer of MV coverage to Employee + and at least MEC offered to Spouse (but not dependents)	Rare
<b>1E</b>	<b>Minimum value (MV) coverage offered to Employee; at least MEC offered to spouse &amp; dependents</b>	<b>Common</b>
1F	MEC that is not MV offered to Employee	Rare
1G	Self-funded plan offered to part-time Employee or non-Employee	Rare
<b>1H</b>	<b>No offer of coverage</b>	<b>Common</b>
1I	No offer to Employee but Employer using qualifying offer transition relief	Some

## Line 15

If the employer has entered 1A in line 14, then nothing needs to be included in line 15 since 1A indicates that the employer offered an MV plan to the employee that cost less than 9.5% of FPL.

If an employer offers minimum value coverage to the employee at a cost to the employee of more than 9.5% of FPL for a single individual (\$93.18/mo. in 2015), line 15 must be completed.

The employer enters the amount of the employee's share of the lowest-cost monthly premium for self-only minimum value coverage that is offered to the employee. Note that this line is included to report the lowest cost plan offered to the employee, **not the plan** the employee actually chooses.

## Line 16

Employers will also use **one of nine codes** to report additional information on the status of employees on line 16. This line does not always have to be completed; the employer enters a code only if one applies to the employee for that particular month. The purpose of this line is to provide the IRS with additional information that will help the agency more accurately assess liability for employer payments and individual tax liability.

The following chart lists the available codes.

Code	Description
2A	Employee not employed any day that month
2B	Employee part-time or used for termination month if the Employee is not offered coverage for the entire month of termination
2C	<b>Employee is enrolled in coverage</b> - spouse and dependent enrollment is not relevant to the use of this code, it is used to report the employee's enrollment only (Use this code first before any other codes that may apply)
2D	Employee in non-assessment period (e.g. waiting period or initial measurement period)
2E	Multi-employer plan interim relief
2F	Employer using the W-2 affordability safe harbor
2G	Employer using the Federal Poverty Line (FPL) safe harbor
2H	Employer using the rate of pay safe harbor
2I	No offer to Employee but Employer using non-calendar year transitional relief

Additional line 16 guidance:

- If an employee has elected coverage for the month, the employer must use code 2C (enrolled in coverage) even if other codes may also apply.

- Line 16 would not be completed when a full-time ongoing employee is offered coverage but does not participate in the plan, and the employer is not using any of the employer affordability safe harbors, the non-calendar year transition relief, or the multi-employer plan interim relief.

### Example 1

- New employee hired Feb. 15<sup>th</sup> with coverage offered May 1<sup>st</sup> after waiting period of 1<sup>st</sup> of the month following 60 days.
- Employee cost for lowest cost MV plan is less than 9.5% of FPL (\$93.18 in 2015).
- Employee waives coverage.

Part II Employee Offer and Coverage													
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)		1H	1H	1H	1H	1A	1A	1A	1A	1A	1A	1A	1A
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)		2A	2D	2D	2D								

### Line 14

- 1H = No offer of coverage Jan – Apr
- 1A = Offer of coverage at less than 9.5% of FPL Line 15
- No entry required in line 15 since offer is less than 9.5% of FPL Line 16
- 2A = Not employed in Jan
- 2D = Employee in non-assessment period (i.e. waiting period)

No entry is necessary for May – Dec since employee did not elect coverage. Had employee elected coverage, employer would have entered 2C.

## Understanding the 1094-C

In addition to sending a Form 1095 for all applicable employees and covered individuals to the IRS, employers are also required to submit Form 1094-C.

It may be helpful to think of the 1094 as the “cover sheet” to the 1095s the employer is submitting to the IRS and will be used to report summary information to the IRS, and to transmit the employer’s Form 1095-Cs to the IRS.

The Form 1094-C has four parts that must be completed by the employer.

Part I – Basic employer information, including name, EIN number, address, contact information, etc.

Part II – Additional information on the employer including:

- Total number of Form 1095s filed on behalf of the employer.
- Indication of whether the employer is part of an aggregated employer group based on the IRS §414 controlled group and affiliated service group rules.
- Certification by the employer that it meets certain transitional relief or offer of coverage requirements (Line 22). The employer simply checks any box in this line that applies to the employer.

Part III – This section is used to report aggregate employer information for each month of the calendar year.

Part IV – An employer who is part of an aggregated group of employers must list other employer members of the group in Part IV. An Aggregated ALE Group refers to a group of ALE employer members treated as a single employer under section 414(b), 414(c), 414(m), or 414(o) of the Internal Revenue Code.



## Tracking Employee Status

Tracking the employees' offers of coverage status for purposes of Part II of the 1095-C is obviously one of the most challenging aspects of the reporting for some employers. On the other hand, depending on the demographics of the particular employer, this requirement may be very easy in some situations.

Take for example an employer who offers full-time employees MV coverage at a cost of \$90 per month (i.e. less than 9.5% of FPL) for single coverage, and the employee has participated in the plan all year. Here is what lines 14-16 will look like for all of these employees who have elected coverage.

- Line 14 – 1A = qualifying offer of coverage all 12 months
- Line 15 – No entry necessary with qualifying offer of coverage
- Line 16 – 2C = enrolled all 12 months Obviously, additional information will be necessary for other situations such as new hires, terminated employees, etc. The point is that there will be very little to report for groups of ongoing employees who are enrolled in affordable, minimum value coverage offered by the employer.

Part II Employee Offer and Coverage													
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)	1A												
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)	2C												

**And yes, there are IRS penalties for non-compliance. \$250 for each failure to give to an employee and \$250 for each employee form you fail to file with IRS. Example: 100 employees and no forms filed = \$500 x 100 = \$50,000.00**

**See Sample of the 1095-C on the next pages.**

# Employer-Provided Health Insurance Offer and Coverage

► Information about Form 1095-C and its separate instructions is at [www.irs.gov/form1095c](http://www.irs.gov/form1095c)

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OMB No. 1545-2251

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**2015**

## Part I Employee

1 Name of employee			2 Social security number (SSN)			7 Name of employer			8 Employer identification number (EIN)		
3 Street address (including apartment no.)						9 Street address (including room or suite no.)			10 Contact telephone number		
4 City or town		5 State or province		6 Country and ZIP or foreign postal code		11 City or town		12 State or province		13 Country and ZIP or foreign postal code	

## Applicable Large Employer Member (Employer)

## Part II Employee Offer and Coverage

	Plan Start Month (Enter 2-digit number):												
	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Share of Lowest Cost Monthly Premium, for Self-Only Minimum Value Coverage	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
16 Applicable Section 4980H Safe Harbor (enter code, if applicable)													

## Part III Covered Individuals

If Employer provided self-insured coverage, check the box and enter the information for each covered individual.

	(a) Name of covered individual(s)	(b) SSN	(c) DOB (If SSN is not available)	(d) Covered all 12 months	(e) Months of Coverage											
					Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
17	<b>Fully Insured Plans Do Not Need to Complete Part III</b>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
18				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
19				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
20				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
21				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
22				<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

## Instructions for Recipient

You are receiving this Form 1095-C because your employer is an Applicable Large Employer subject to the employer shared responsibility provision in the Affordable Care Act. This Form 1095-C includes information about the health insurance coverage offered to you by your employer. Form 1095-C, Part II, includes information about the coverage, if any, your employer offered to you and your spouse and dependent(s). If you purchased health insurance coverage through the Health Insurance Marketplace and wish to claim the premium tax credit, this information will assist you in determining whether you are eligible. For more information about the premium tax credit, see Pub. 974, Premium Tax Credit (PTC). You may receive multiple Forms 1095-C if you had multiple employers during the year that were Applicable Large Employers (for example, you left employment with one Applicable Large Employer and began a new position of employment with another Applicable Large Employer). In that situation, each Form 1095-C would have information only about the health insurance coverage offered to you by the employer identified on the form. If your employer is not an Applicable Large Employer it is not required to furnish you a Form 1095-C providing information about the health coverage it offered.

In addition, if you, or any other individual who is offered health coverage because of their relationship to you (referred to here as family members), enrolled in your employer's health plan and that plan is a type of plan referred to as a "self-insured" plan, Form 1095-C, Part III provides information to assist you in completing your income tax return by showing you or those family members had qualifying health coverage (referred to as "minimum essential coverage") for some or all months during the year.

If your employer provided you or a family member health coverage through an insured health plan or in another manner, the issuer of the insurance or the sponsor of the plan providing the coverage will furnish you information about the coverage separately on Form 1095-B, Health Coverage. Similarly, if you or a family member obtained minimum essential coverage from another source, such as a government-sponsored program, an individual market plan, or miscellaneous coverage designated by the Department of Health and Human Services, the provider of that coverage will furnish you information about that coverage on Form 1095-B. If you or a family member enrolled in a qualified health plan through a Health Insurance Marketplace, the Health Insurance Marketplace will report information about that coverage on Form 1095-A, Health Insurance Marketplace Statement.



*Employers are required to furnish Form 1095-C only to the employee. As the recipient of this Form 1095-C, you should provide a copy to any family members covered under a self-insured employer-sponsored plan listed in Part III if they request it for their records.*

### Part I. Employee

**Lines 1–6.** Part I, lines 1–6, reports information about you, the employee.

**Line 2.** This is your social security number (SSN). For your protection, this form may show only the last four digits of your SSN. However, the issuer is required to report your complete SSN to the IRS.



*If you do not provide your SSN and the SSNs of all covered individuals to the plan administrator, the IRS may not be able to match the Form 1095-C to determine that you and the other covered individuals have complied with the individual shared responsibility provision. For covered individuals other than the employee listed in Part I, a Taxpayer Identification Number (TIN) may be provided instead of an SSN.*

### Part I. Applicable Large Employer Member (Employer)

**Lines 7–13.** Part I, lines 7–13, reports information about your employer.

**Line 10.** This line includes a telephone number for the person whom you may call if you have questions about the information reported on the form or to report errors in the information on the form and ask that they be corrected.

### Part II. Employer Offer and Coverage, Lines 14–16

**Line 14.** The codes listed below for line 14 describe the coverage that your employer offered to you and your spouse and dependent(s), if any. (If you received an offer of coverage through a multiemployer plan due to your membership in a union, that offer may not be shown on line 14.) The information on line 14 relates to eligibility for coverage subsidized by the premium tax credit for you, your spouse, and dependent(s). For more information about the premium tax credit, see Pub. 974.

**1A.** Minimum essential coverage providing minimum value offered to you with an employee contribution for self-only coverage equal to or less than 9.5% of the 48 contiguous states single federal poverty line and minimum essential coverage offered to your spouse and dependent(s) (referred to here as a Qualifying Offer). This code may be used to report for specific months for which a Qualifying Offer was made, even if you did not receive a Qualifying Offer for all 12 months of the calendar year.

**1B.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage NOT offered to your spouse or dependent(s).

**1C.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) but NOT your spouse.

**1D.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your spouse but NOT your dependent(s).

**1E.** Minimum essential coverage providing minimum value offered to you and minimum essential coverage offered to your dependent(s) and spouse.

**1F.** Minimum essential coverage NOT providing minimum value offered to you, or you and your spouse or dependent(s), or you, your spouse, and dependent(s).

**1G.** You were NOT a full-time employee for any month of the calendar year but were enrolled in self-insured employer-sponsored coverage for one or more months of the calendar year. This code will be entered in the *All 12 Months* box on line 14.

**1H.** No offer of coverage (you were NOT offered any health coverage or you were offered coverage that is NOT minimum essential coverage).

**1I.** Your employer claimed "Qualifying Offer Transition Relief" for 2015 and for at least one month of the year you (and your spouse or dependent(s)) did not receive a Qualifying Offer. Note that your employer has also provided a contact number at which you may request further information about the health coverage, if any, you were offered (see line 10).

**Line 15.** This line reports the employee share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that your employer offered you. The amount reported on line 15 may not be the amount you paid for coverage if, for example, you chose to enroll in more expensive coverage such as family coverage. Line 15 will show an amount only if code 1B, 1C, 1D, or 1E is entered on line 14. If you were offered coverage but not required to contribute any amount towards the premium, this line will report a "0.00" for the amount.

**Line 16.** This code provides the IRS information to administer the employer shared responsibility provisions. Other than a code 2C which reflects your enrollment in your employer's coverage, none of this information affects your eligibility for the premium tax credit. For more information about the employer shared responsibility provisions, see IRS.gov.

### Part III. Covered Individuals, Lines 17–22

Part III reports the name, SSN (or TIN for covered individuals other than the employee listed in Part I), and coverage information about each individual (including any full-time employee and non-full-time employee, and any employee's family members) covered under the employer's health plan, if the plan is "self-insured." A date of birth will be entered in column (c) only if an SSN (or TIN for covered individuals other than the employee listed in Part I) is not entered in column (b). Column (d) will be checked if the individual was covered for at least one day in every month of the year. For individuals who were covered for some but not all months, information will be entered in column (e) indicating the months for which these individuals were covered. If there are more than 6 covered individuals, see the additional covered individuals on Part III, Continuation Sheet(s).

Form **1094-C**

Department of the Treasury  
Internal Revenue Service

# Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

► Information about Form 1094-C and its separate instructions is at [www.irs.gov/form1094c](http://www.irs.gov/form1094c)

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OMB No. 1545-2251

**2015**

## Part I Applicable Large Employer Member (ALE Member)

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	

**For Official Use Only**



17 Reserved . . . . .

18 Total number of Forms 1095-C submitted with this transmittal . . . . . ►

19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions . . . . .

## 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? . . . . .  Yes  No

If "No," do not complete Part IV.

### 22 Certifications of Eligibility (select all that apply):

- A. Qualifying Offer Method**     
 **B. Qualifying Offer Method Transition Relief**     
 **C. Section 4980H Transition Relief**     
 **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

**Part III ALE Member Information – Monthly**

	(a) Minimum Essential Coverage Offer Indicator		(b) 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"/>	
28 May	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
29 June	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
30 July	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
31 Aug	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
32 Sept	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
33 Oct	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
34 Nov	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	
35 Dec	<input type="checkbox"/>	<input type="checkbox"/>			<input type="checkbox"/>	