

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

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

CORRECTED

Information about Form 1094-C and its separate instructions is at www.irs.gov/1094c.

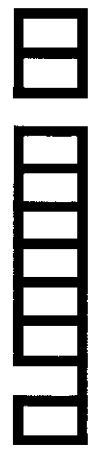
Form 1094-C

Department of the Treasury
Internal Revenue Service

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			
9 Name of Designated Government Entity (only if applicable)			
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			
8 Contact telephone number			
10 Employer identification number (EIN)			
16 Contact telephone number			

For Official Use Only



17 Reserved

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

Part II ALE Member Information

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

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? If "No," do not complete Part IV. Yes No

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"/>	

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	
38			53	
39			54	
40			55	
41			56	
42			57	
43			58	
44			59	
45			60	
46			61	
47			62	
48			63	
49			64	
50			65	

Codes for Section 4980H Transition Relief Indicator -- Form 1094-C Part III, Column (e)

A. 50-99 Transition Relief (ALEs with fewer than 100 full-time employees)

B. 100 or more Transition Relief (ALEs with 100 or more full-time employees)

Caution: *DRAFT—NOT FOR FILING*

This is an early release draft of an IRS tax form, instructions, or publication, which the IRS is providing for your information as a courtesy. **Do not file draft forms.** Also, do not rely on draft instructions and publications for filing. We generally do not release drafts of forms until we believe we have incorporated all changes. However, unexpected issues sometimes arise, or legislation is passed, necessitating a change to a draft form. In addition, forms generally are subject to OMB approval before they can be officially released. Drafts of instructions and publications usually have at least some changes before being officially released.

Early releases of draft forms and instructions are at [IRS.gov/draftforms](https://www.irs.gov/draftforms). Please note that drafts may remain on IRS.gov even after the final release is posted at [IRS.gov/downloadforms](https://www.irs.gov/downloadforms), and thus may not be removed until there is a new draft for the subsequent revision. All information about all revisions of all forms, instructions, and publications is at [IRS.gov/formspubs](https://www.irs.gov/formspubs).

Almost every form and publication also has its own easily accessible information page on IRS.gov. For example, the Form 1040 page is at [IRS.gov/form1040](https://www.irs.gov/form1040); the Form W-2 page is at [IRS.gov/w2](https://www.irs.gov/w2); the Publication 17 page is at [IRS.gov/pub17](https://www.irs.gov/pub17); the Form W-4 page is at [IRS.gov/w4](https://www.irs.gov/w4); the Form 8863 page is at [IRS.gov/form8863](https://www.irs.gov/form8863); and the Schedule A (Form 1040) page is at [IRS.gov/schedulea](https://www.irs.gov/schedulea). If typing in the links above instead of clicking on them: type the link into the address bar of your browser, not in a Search box; the text after the slash must be lowercase; and your browser may require the link to begin with “www.”. Note that these are shortcut links that will automatically go to the actual link for the page.

If you wish, you can submit comments about draft or final forms, instructions, or publications on the [Comment on Tax Forms and Publications](#) page on IRS.gov. We cannot respond to all comments due to the high volume we receive, but we will carefully consider each one. Please note that we may not be able to consider many suggestions until the subsequent revision of the product.

Employer-Provided Health Insurance Offer and Coverage

VOID
 CORRECTED

Part I Employee

Applicable Large Employer Member (Employer)

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	11 City or town	12 State or province
	6 Country and ZIP or foreign postal code	13 Country and ZIP or foreign postal code	

Part II Employee Offer and Coverage

14 Offer of Coverage (enter required code)	All 12 Months	(e) Months of Coverage												
		Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	
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.

17	(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
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"/>	<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"/>	<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"/>	<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"/>	<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"/>	<input type="checkbox"/>

Indicator Codes for Employee Offer and Coverage – Form 1095-C Part II, Line 14
Code Series #1, Offer of Coverage

1A. Qualified Offer: Minimum Essential Coverage providing Minimum Value offered to full-time employee with employee contribution for self-only coverage equal to or less than 9.5% mainland single federal poverty line and Minimum Essential Coverage offered to spouse and dependent(s).

1B. Minimum Essential Coverage providing Minimum Value offered to employee only.

1C. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) (not spouse).

1D. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to spouse (not dependent(s)).

1E. Minimum Essential Coverage providing Minimum Value offered to employee and at least Minimum Essential Coverage offered to dependent(s) and spouse.

1F. Minimum Essential Coverage not providing Minimum Value offered to employee, or employee and spouse or dependent(s), or employee, spouse and dependents.

1G. Offer of coverage to employee who was not a full-time employee for any month of the calendar year and who enrolled in self-insured coverage for one or more months of the calendar year.

1H. No offer of coverage (employee not offered any health coverage or employee offered coverage not providing Minimum Essential Coverage).

1I. Qualified Offer Transition Relief 2015: Employee (and spouse or dependents) received no offer of coverage, or received an offer of coverage that is not a Qualified Offer, or received a Qualified Offer for less than all 12 Months.

Code Series 2 Section 4980H Safe Harbor Codes and Other Relief for Employers - Form 1095-C Part II, Line 16

2A. Employee not employed during the month.

2B. Employee not a full-time employee.

2C. Employee enrolled in coverage offered.

2D. Employee in a section 4980H(b) limited non assessment period.

2E. Multiemployer interim rule relief.

2F. Section 4980H affordability Form W-2 safe harbor.

2G. Section 4980H affordability federal poverty line safe harbor.

2H. Section 4980H affordability rate of pay safe harbor.

2I. Non-calendar year transition relief applies to this employee.