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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.

Publication 5223

General Rules and Specifications for Affordable Care Act Substitute Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C

DRAFT AS OF
August 11, 2015



IRS

Department of the Treasury
Internal Revenue Service

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Part 1

Substitute Statement to Form Recipients

Section 1.1 – Purpose

- Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
- Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
- Using official or acceptable substitute forms to furnish information to recipients.

The purpose of this publication is to set forth the 2015 requirements for:

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. Information presented in substitute statements should be in a point size large enough to be easily read by recipients. To be acceptable, your substitute statement must comply with the rules in this Part. Generally, information returns may be furnished electronically with the consent of the recipient.

Forms or statements that are furnished to the recipient can be in portrait or landscape format and data fields can be manipulated into any formation as long as they supply the information required by the regulations to the recipient. Instructions for the recipient must be included along with the form.

Statements can be furnished to recipients by hand.

Section 1.2 – Electronic Delivery of Recipient Statements

1.2.1 Electronic Recipient Statements

If you are required to furnish a written statement to a recipient, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1095-A, 1095-B, and 1095-C.

If you meet the requirements listed below, you are treated as furnishing the statement timely.

**1.2.2
Consent**

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished. You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service. Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed:

- If the recipient does not consent to receive the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the year immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- How to withdraw the consent. The consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper). Confirmation of the withdrawal also will be in writing (electronically or on paper).
- Notice of termination. The notice must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print and retain a statement, and a date the statement will no longer be available on the website.

**1.2.3
Format, Posting,
and Notification**

Additionally, you must:

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- The applicable statement is on a website accessible to the recipient through October 15 of that year and is posted on our before the due date.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.



Part 1, Section 2.2.4 and 2.3.2 are the only parts of this publication that apply to Form 1095-A.

Part 2

General Information

Section 2.1 – Which Forms Are Covered?

This publication contains specifications for these information returns:

| Form | Title |
|--------|--|
| 1094-B | Transmittal of Health Coverage Information Returns |
| 1095-B | Health Coverage |
| 1094-C | Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns |
| 1095-C | Employer-Provided Health Insurance Offer and Coverage |

Note. Failure to produce acceptable substitutes of the forms and schedules listed in this publication may result in delays in processing and penalties.

Forms that completely follow the guidelines in this publication and are exact replicas of the official IRS forms do not need to be submitted to the IRS for specific approval. Substitute forms filed with the IRS will be scanned using IRS scanning equipment.

However, software developers and form producers must send a blank copy of their substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C in pdf format to SCRIPS@irs.gov. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. In no case should Submitters include “live” taxpayer data.

The four or six-digit form ID code in the upper right corner of Forms 1094-B, 1095-B, 1094-C, and 1095-C identifies the official **paper** form. Generally, the last two digits of the code represent the last year in which major formatting changes were made to the layout of the forms.

2.1.1 Scope

For purposes of this publication, a substitute form or statement is one that is not published by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form or the specifications outlined in this publication. Do not submit any substitute forms or statements listed above to the IRS for approval. Privately published forms may not state, “This is an IRS approved form.”

In general, section 6011 of the Internal Revenue Code contains requirements for filers of information returns. A filer must file information returns electronically or on paper. A filer who is required to file 250 or more

information returns of any one type during a calendar year must file those returns electronically.

**2.1.2
For More
Information**

The Internal Revenue Service/Information Returns Branch (IRS/IRB) maintains a centralized customer service call site to answer questions related to the ACA information returns. You can reach the call site at 1-866-455-7438 (toll-free) or outside the U. S. 304-263-8700 (not a toll-free number). Persons with a hearing or speech disability with access to TTY/TDD equipment can call 304-579-4827 (not a toll-free number). You may also send questions to the call site via the Internet at mccirp@irs.gov.

Note. IRS/IRB does not process information returns which are filed on paper forms. See Publication 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR), and Publication 5165, Guide for Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters.

Note. Further information impacting Publication 5223, such as issues arising after its final release, will be posted on IRS.gov at www.irs.gov/pub5223.

Section 2.2 – Definitions

**2.2.1
Form Recipient**

Form recipient means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient is referred to as a responsible individual on Form 1095-B and an employee on Form 1095-C.

**2.2.2
Filer**

Filer means the person or organization required by law to file with the IRS a form listed in *Section 2.1*. with the IRS.

**2.2.3
Substitute Form**

Substitute form means a paper substitute of an official form listed in *Section 2.1.2* that totally conforms to the provisions in this publication.

**2.2.4
Substitute Form
Recipient
Statement**

Substitute form recipient statement means a paper statement of the information reported on Forms 1095-A, 1095-B, and 1095-C. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Code and the applicable regulations.

Section 2.3 – General Requirements for Acceptable Substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C

**2.3.1
Introduction**

Paper substitutes for Forms 1094-B, 1095-B, 1094-C, and 1095-C that totally conform to the specifications listed in this publication may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury –Internal Revenue Service should be included on all such forms.

If you are uncertain of any specification and want it clarified, you may submit a letter citing the specification, stating your understanding and interpretation of the specification, and enclosing an example of the form (if appropriate) to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C6-440
Lanham, MD 20706

Note. Allow at least 30 days for the IRS to respond.

You may also contact the Substitute Forms Program via e-mail at substituteforms@irs.gov. Please enter “Substitute Forms” on the Subject Line.

Forms 1094-B, 1095-B, 1094-C, and 1095-C are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes.



Logos, Slogans, and Advertisements are not allowed on copies filed with the IRS.

**2.3.2
Logos, Slogans,
and
Advertisements**

Some Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C that include logos, slogans and advertisements may not be recognized as important tax documents. A recipient may not recognize the importance of the recipient copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus, the IRS has determined that logos, slogans and advertising will not be allowed on 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C or any recipient copies, with the following exceptions:

- The exact name of the filer or employer, primary trade name, trademark, service mark, or symbol of the filer or employer, an embossment, or watermark on the information return and recipient copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the filer or employer.
- Presented in any typeface, font, stylized fashion, or print color normally used by the filer or employer and used in a non-intrusive manner, and
- As long as these items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the recipient copies.

The IRS e-file logo on the IRS official recipient copies may be included, but it is not required, on any of the substitute form copies.

The information return and recipient copies must clearly identify the filer or employer name associated with its employer identification number.

Logos and slogans, may be used on permissible enclosures, such as a check or account statement, other than information returns and recipient copies.

As indicated Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C are subject to annual review and possible change. If you have comments about the restrictions on including logos, slogans, and advertising on information returns and recipient copies, send your comments to:

Internal Revenue Service
Attn: Substitute Forms Program
SE:W:CAR:MP:P:TP
5000 Ellin Road, C6-440
Lanham, MD 20706

or email substituteforms@irs.gov.

**2.3.3
Penalties**

Proposed substitutes must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes that do not conform to the specifications in this publication are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return. The penalty is:

- \$50 per information return if you correctly file within 30 days of the due date of the return; maximum penalty \$500,000 per year (\$175,000 for small businesses).
- \$100 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty \$1,500,000 per year (\$500,000 for small businesses).
- \$250 per information return if you file after August 1 or you do not file required information returns; maximum penalty \$3 million per year (\$1 million for small businesses).

Part 3

**Specifications for Substitute Forms 1094-B, 1095-B,
1094-C, and 1095-C (All Filed With the IRS)**

Section 3.1 – Specifications

**3.1.1
General
Requirements**

Form identifying numbers (for example, 560115 for Form 1095-B) must be printed in nonreflective black carbon-based ink in print positions 100 through 106, 1/2 inch from the top and right side margin, using an OCR A font. All check boxes on the form must be 10-point boxes with 1/4 inch of white space around each box. Fillable fields must be in Helvetica bold 10-point font. Measurements are generally from the left edge of the paper. Forms must be printed in landscape format.

**3.1.2
Color and Paper
Quality**

Color and paper quality for substitute forms as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond produced in accordance with the following specifications.

Note. Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.

| | |
|---|---------|
| Acidity: Ph value, average, not less than | 4.5 |
| Basis Weight: 17 x 22-500 cut sheets | 18-20 |
| Metric equivalent-g/m ² | 75 |
| A tolerance of ±5 pct. is allowed. | |
| Stiffness: Average, each direction, not less than-milligrams | 50 |
| Tearing strength: Average, each direction, not less than-grams | 40 |
| Opacity: Average, not less than-percent | 82 |
| Thickness: Average-inch | 0.0038 |
| Metric equivalent-mm | 0.097 |
| A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other. | |
| Porosity: Average, not less than-seconds | 10 |
| Finish (smoothness): Average, each side-seconds | 20-55 |
| For information only, the Sheffield equivalent-units | 170-100 |
| Dirt: Average, each side, not to exceed-parts per million | 8 |

**3.1.3
Paper Content**

The paper must be:

- Chemical wood writing paper that is equal to or better than the quality used for the official form,
- At least 18 pound (17" x 22", 500 sheets), or
- At least 50 pound offset book (25" x 38", 500 sheets).

**3.1.4
OCR
Specifications**

You must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the BancTec IntelliScan XDS Scanner.

The following testers and ranges are acceptable:

Important information: The forms produced under these specifications must be guaranteed to function properly when processed through High Speed BancTec IntelliScan XDS scanners. Forms require precision spacing, printing, and trimming.

Density readings on the solid J-6983 must be between the ranges of 0.95 to 0.90. The optimal scanning range is 0.93. Density readings on the solid black must be between the ranges of 112 to 108. The optimal scanning range is 110.

Note. The readings are taken using an Ex-Rite 500 series densitometer, in Status T with Obsolute or – paper setting under an Illuminate 5000 Kelvin

Watt Light. You must maintain print contrast specification of ink and densitometer reflectivity reading throughout entire production run.

- *MacBeth PCM-II*. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.
- *Kidder 082A*. The tested PCS values when using the Kidder 082A tester on the Infra Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).
- Alternative testers must be approved by the IRS to establish tested PCS values. You may obtain approval by writing to the following address:

Commissioner of Internal Revenue
Attn: SE:W:CAR:MP:P:TP
Business Publishing – Tax Products
5000 Ellin Road
Lanham, MD 20706

3.1.5 Typography

Type must be substantially identical in size and shape to the official form. All rules are either $\frac{1}{2}$ -point or $\frac{3}{4}$ -point.

Note. The form identifying number must be nonreflective carbon-based black ink in OCR A font and printed in the same position.

3.1.6 Source Code

A source code must be affixed to the bottom left corner of the first page of the substitute form as described in Publication 1167, General Rules and Specifications for Substitute Forms and Schedules. You must request a source code from the substitute forms unit by sending an email to substituteforms@irs.gov

3.1.7 Required Inclusions/ Exclusions

You must include the OMB Number in the same location as on the official form.

The following Privacy Act and Paperwork Reduction Act Notice phrase must be printed on the forms as follows. It also must be printed on the copy of the form retained by the filer.

- “For Privacy Act and Paperwork Reduction Act Notice, see the current version of the Instructions for Forms 1094-B, 1095-B, 1094-C, and 1095-C.”

A postal indicia may be used if it meets the following criteria:

- It is printed in the OCR ink color prescribed for the form, and

- No part of the indicia is within one print position of the scannable area.

The printer's symbol (GPO) must not be printed on the substitute. Instead, the employer identification number (EIN) of the form's printer must be entered in the bottom margin on the face of each individual form, or on the bottom margin on the back of each form.

Provide a check sheet along with your submission to the substitute forms unit at substituteforms@irs.gov. List the form(s) you are submitting for review and approval. Publication 1167 provides more detail on how submissions should be submitted.

The Catalog Number (Cat. No.) shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

The form must not contain the statement "IRS approved" or any similar statement.

Section 3.2 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS

3.2.1 Recipient Information

The fillable fields for the form recipient's name, street address, city or town, state or province, Country and ZIP or foreign postal code, and telephone number (if required) should be typed or machine printed in black ink in the same format as shown on the official IRS form.

The following rules apply to the form recipient's name(s):

- The name of the appropriate form recipient must be shown on Part 1, line 1.
- No descriptive information or other name may precede the form recipient's name.
- Only one form recipient's name may appear on Part 1, line 1.

Although handwritten forms will be accepted, the IRS prefers that filers type or machine print data entries. Also, filers should insert data as directed by shading, or in the middle of blocks, well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images.

Truncating recipient identification number on recipient statements.

Where permitted, filers may truncate a recipient's identification number (SSN, ITIN, or ATIN,) on the recipient statement (including substitute and composite substitute statements) furnished to the recipient in paper form or electronically. To truncate where allowed, replace the first 5 digits of the 9-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper recipient statement as ***-**-xxxx or XXX-XX-xxxx). See Treasury Decision 9675, 2014-31 I.R.B. 242, available at www.irs.gov/irb/2014-31_IRB/ar07.html.



Truncation is not allowed on any documents the filer files with the IRS. A filer's identification number may not be truncated on any form.

**3.2.2
Specifications
and Restrictions**

Machine-printed forms should be printed using a 6 lines/inch option, and should be printed in 10 pitch pica (10 print positions per inch) or 12 pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.

Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS.

Fillable fields must be printed using Helvetica bold 10-point font. If data does not fit using 10 point font, use no less than 8 point font for optimal data recognition.

- Do **not** use a felt tip marker. The machine used to “read” paper forms generally cannot read this ink type.
- Do **not** use dollar signs (\$), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes.
- Do **not** use apostrophes (’), asterisks (*), or other special characters on the recipient name line.
- Do **not** staple forms to the transmitted returns. Any staple holes near the return code number may impair the IRS’s ability to machine scan the type of documents.

**3.2.3
Where To File**

Mail completed paper forms to the IRS service center shown in the Instructions for Forms 1094-B, 1095-B, 1094-C, and 1095-C. Specific information needed to complete the forms mentioned in this publication are given in the specific form instructions.

**3.2.4
OMB
Requirements for
All Forms in This
Publication**

The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in *Part 4*.)
- Each IRS form (or its instructions) states:
 1. Why the IRS needs the information,
 2. How it will be used, and
 3. Whether or not the information is required to be furnished to the IRS.

Any substitute form or substitute statement to a recipient must show the OMB number exactly as it appears on the IRS form.

This information must be provided to any users of official or substitute IRS forms or instructions.

Part 4 Exhibits

Section 4.1 – Exhibits of Forms in the Publication

**4.1.1
Purpose**

Exhibits A through D illustrate some of the specifications that were discussed earlier in this publication. The dimensions apply to the actual size forms, but the exhibits have been reduced in size.

Generally, the illustrated dimensions apply to all like forms. For example, *Exhibit B* shows 6.50" from the top edge to the bottom edge of Form 1095-B and .83" between the bottom rule of the form and the bottom of the page. The dimensions listed on the exhibits apply to all forms this publication.

**4.1.2
Guidelines**

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.

- Always use the specifications as outlined in this publication and illustrated in the exhibits.

4.2
Exhibits

The following exhibits provide specifications for the forms listed in the section 2.1.2 Exhibits A through D contain the general measurements for all of the forms.

DRAFT AS OF
August 11, 2015

Exhibit A

Form 1094-B
Transmittal of Health Coverage Information Returns

OMB No. 1545-2242
2015

Department of the Treasury
Internal Revenue Service
Information about Form 1094-B and its separate instructions is at www.irs.gov/form1094b.

1 Filer's name
2 Employer identification number (EIN)
3 Name of person to contact
4 Contact telephone number
5 Street address (including room or suite no.)
6 City or town
7 State or province
8 Country and ZIP or foreign postal code

For Official Use Only

2 Total number of Forms 1095-B submitted with this transmittal

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

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61570P Form 1094-B (2015)

Dimensions: 0.56 in, 0.50 in, 10.00 in, 3.50 in, 2.33 in, 1.26 in, 0.33 in, 0.83 in, 3.67 in

Exhibit B

Form **1095-B**
Department of the Treasury
Internal Revenue Service

Health Coverage

Information about Form 1095-B and its separate instructions is at www.irs.gov/form1095b.

560115
OMB No. 1545-2252
2015

VOID

CORRECTED

← 0.50 in →

Part I Responsible Individual

1 Name of responsible individual

2 Social security number (SSN)

3 Date of birth (if SSN is not available)

4 Street address (including apartment no.)

5 City or town

6 State or province

7 Country and ZIP or foreign postal code

8 Enter letter identifying Origin of the Policy (see instructions for codes):

9 Small Business Health Options Program (SHOP) Marketplace identifier, if applicable

Part II Employer Sponsored Coverage (see instructions)

10 Employer name

11 Employer identification number (EIN)

12 Street address (including room or suite no.)

13 City or town

14 State or province

15 Country and ZIP or foreign postal code

10.00 in

Part III Issuer or Other Coverage Provider (see instructions)

16 Name

17 Employer identification number (EIN)

18 Contact telephone number

19 Street address (including room or suite no.)

20 City or town

21 State or province

22 Country and ZIP or foreign postal code

0.83 in

Part IV Covered Individuals (Enter the information for covered individual(s).)

| (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 | Jun | Jul | Aug | Sep | Oct | Nov | Dec | |
| 23 | | | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" 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"/> |
| 24 | | | <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"/> | <input type="checkbox"/> |
| 25 | | | <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"/> | <input type="checkbox"/> |
| 26 | | | <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"/> | <input type="checkbox"/> |
| 27 | | | <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"/> | <input type="checkbox"/> |
| 28 | | | <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"/> | <input type="checkbox"/> |

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For Privacy Act and Paperwork Reduction Act Notice, see separate instructions.

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Form 1095-B (2015)

Name of responsible individual Social security number (SSN) Date of birth (if SSN is not available)

Part IV Covered Individuals – Continuation Sheet

| | (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 | Jun | Jul | Aug | Sep | Oct | Nov | Dec | |
| 29 | | | | <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"/> | <input type="checkbox"/> |
| 30 | | | | <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"/> | <input type="checkbox"/> |
| 31 | | | | <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"/> | <input type="checkbox"/> |
| 32 | | | | <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"/> | <input type="checkbox"/> |
| 33 | | | | <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"/> | <input type="checkbox"/> |
| 34 | | | | <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"/> | <input type="checkbox"/> |
| 35 | | | | <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"/> | <input type="checkbox"/> |
| 36 | | | | <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"/> | <input type="checkbox"/> |
| 37 | | | | <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"/> | <input type="checkbox"/> |
| 38 | | | | <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"/> | <input type="checkbox"/> |
| 39 | | | | <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"/> | <input type="checkbox"/> |
| 40 | | | | <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"/> | <input type="checkbox"/> |

Form 1095-B (2015)

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Exhibit C

Form 1094-C Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns

CORRECTED 2011b
OMB No. 1545-2251
2015

Department of the Treasury Internal Revenue Service Information about Form 1094-C and its separate instructions is at www.irs.gov/1094c.

Part I Applicable Large Employer Member (ALE Member)

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

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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? 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 _____

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Form 1094-C (2015)

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"/> | |

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Form 1094-C (2015)

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 | |

Form 1094-C (2015)

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Exhibit D

Form 1095-C
Department of the Treasury
Internal Revenue Service

Employer-Provided Health Insurance Offer and Coverage
Information about Form 1095-C and its separate instructions is at www.irs.gov/1095c.

VOID
 CORRECTED

OMB No. 1545-2251
2015

Part I Employee

1 Name of employee

2 Social security number (SSN)

3 Street address (including apartment no.)

4 City or town

5 State or province

Applicable Large Employer Member (Employer)

7 Name of employer

8 Employer identification number (EIN)

9 Street address (including room or suite no.)

10 Contact telephone number

11 City or town

12 State or province

13 Country and ZIP or foreign postal code

Part II Employee Offer and Coverage

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)

Plan Start Month (Enter 2-digit number):

| All 12 Months | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
|---------------|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| | | | | | | | | | | | | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |

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 | | | <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"/> | <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"/> | <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"/> | <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"/> | <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"/> | <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"/> | <input type="checkbox"/> |

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Name of employee Social security number (SSN)

Part III Covered Individuals – Continuation Sheet

| | (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 | Jun | Jul | Aug | Sept | Oct | Nov | Dec |
| 23 | | | | <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"/> |
| 24 | | | | <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"/> |
| 25 | | | | <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"/> |
| 26 | | | | <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"/> |
| 27 | | | | <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"/> |
| 28 | | | | <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"/> |
| 29 | | | | <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"/> |
| 30 | | | | <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"/> |
| 31 | | | | <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"/> |
| 32 | | | | <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"/> |
| 33 | | | | <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"/> |
| 34 | | | | <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"/> |

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