

Reporting Responsibilities

Small Groups:

- Fully-Insured:
 - BCBSND Reports 6055
- Self-Funded
 - Employer Reports 6055
- 6056 Not Applicable

Large Groups (50+):

- Fully-Insured
 - BCBSND Reports 6055
 - Employer Reports 6056
- Self-Funded
 - Employer Reports 6055
 - Employer Reports 6056

Legal and Tax Advice and Compliance Disclosure: The information provided in this document is not intended to advise any company on how it may comply with any provisions of the referenced law or regulations, nor is it otherwise intended to impart any legal or tax advice. If you have any questions about how to comply with this or any other law or regulation, we recommend that you consult with appropriate legal and tax experts.



Draft Reporting Forms

- **1095-B** Insurers and self-funded plans will provide one to each enrollee. The form provides information on the coverage provided.
- **1094-B** Transmittal form insurers and self-funded plans will file with IRS along with all the Forms 1095-B
- **1095-C** Large employers will provide one to each enrollee. The form provides information on the coverage provided, and on to whom and when the coverage was offered.
- **1094-C** Transmittal form insurers and self-funded plans will file with IRS along with all the Forms 1095-C
- **1095-A** Exchanges will provide to their enrollees
- **8962** Individuals who receive premium tax credits will file this with the IRS (with their 1040, 1040A or 1040NR)
- **8965** Individuals who are claiming an exemption from the individual mandate will file this with the IRS (with their 1040, 1040A or 1040NR)

*See Addendum For Draft Documents and articles below.

<https://news.leavitt.com/health-care-reform/irs-issues-draft-forms-health-coverage-information-reporting-employers>
<http://www.shrm.org/hrdisciplines/benefits/articles/pages/aca-reporting-draft-forms.aspx>

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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



9 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 Paperwork Reduction Act Notice, see separate instructions.

Cat. No. 61570P

Form **1094-B** (2014)

DRAFT
July 24, 2014
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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.

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2014

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/f1094c.

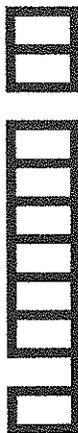
Form 1094-C

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 | | 8 Contact telephone number | |
| 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 | | 16 Contact telephone number | |
| 17 Reserved | | | |

For Official Use Only



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

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.

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 (2014)

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"/> | |

Form 1094-C (2014)

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)

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July 24, 2014

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Department of the Treasury
Internal Revenue Service

▶ Information about Form 1095-A and its separate instructions
is at www.irs.gov/form1095a.

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2014

Part I Recipient Information

| | | |
|-----------------------------|--------------------------------------|---|
| 1 Marketplace identifier | 2 Marketplace-assigned policy number | 3 Policy issuer's name |
| 4 Recipient's name | 5 Recipient's SSN | 6 Recipient's date of birth |
| 7 Recipient's spouse's name | 8 Recipient's spouse's SSN | 9 Recipient's spouse's date of birth |
| 10 Policy start date | 11 Policy termination date | 12 Street address (including apartment no.) |
| 13 City or town | 14 State or province | 15 Country and ZIP or foreign postal code |

Part II Coverage Household

| A. Covered Individual Name | B. Covered Individual SSN | C. Covered Individual Date of Birth | D. Covered Individual Start Date | E. Covered Individual Termination Date |
|----------------------------|---------------------------|-------------------------------------|----------------------------------|--|
| 16 | | | | |
| 17 | | | | |
| 18 | | | | |
| 19 | | | | |
| 20 | | | | |

Part III Household Information

| Month | A. Monthly Premium Amount | B. Monthly Premium Amount of Second Lowest Cost Silver Plan (SLCSP) | C. Monthly Advance Payment of Premium Tax Credit |
|------------------|---------------------------|---|--|
| 21 January | | | |
| 22 February | | | |
| 23 March | | | |
| 24 April | | | |
| 25 May | | | |
| 26 June | | | |
| 27 July | | | |
| 28 August | | | |
| 29 September | | | |
| 30 October | | | |
| 31 November | | | |
| 32 December | | | |
| 33 Annual Totals | | | |

Premium Tax Credit (PTC)

Department of the Treasury
Internal Revenue Service

▶ Attach to Form 1040, 1040A, or 1040NR.
▶ Information about Form 8962 and its separate instructions is at www.irs.gov/form8962.

Name shown on your return

Your social security number

Relief
(see instructions)

Part 1: Annual and Monthly Contribution Amount

| | | | |
|----|---|----|---|
| 1 | Family Size: Enter the number of exemptions from Form 1040 or Form 1040A, line 6d, or Form 1040NR, line 7d | 1 | |
| 2a | Modified AGI: Enter your modified AGI (see instructions) | 2a | |
| | b Enter total of your dependents' modified AGI (see instructions) | 2b | |
| 3 | Household Income: Add the amounts on lines 2a and 2b | 3 | |
| 4 | Federal Poverty Line: Enter the federal poverty amount as determined by the family size on line 1 and the federal poverty table for your state of residence during the tax year (see instructions). Check the appropriate box for the federal poverty table used: a <input type="checkbox"/> Alaska b <input type="checkbox"/> Hawaii c <input type="checkbox"/> Other 48 states and DC | 4 | |
| 5 | Household Income as a Percentage of Federal Poverty Line: Divide line 3 by line 4. Enter the result rounded to a whole percentage. (For example, for 1.542 enter the result as 154, for 1.549 enter as 155.) (See instructions for special rules.) | 5 | % |
| 6 | Is the result entered on line 5 less than or equal to 400%? (See instructions if the result is less than 100%.) <input type="checkbox"/> Yes. Continue to line 7. <input type="checkbox"/> No. You are not eligible to receive PTC. If you received advance payment of PTC, see the instructions for how to report your Excess Advance PTC Repayment amount. | | |
| 7 | Applicable Figure: Using your line 5 percentage, locate your "applicable figure" on the table in the instructions | 7 | |
| 8a | Annual Contribution for Health Care: Multiply line 3 by line 7 | 8a | |
| | b Monthly Contribution for Health Care: Divide line 8a by 12. Round to whole dollar amount | 8b | |

Part 2: Premium Tax Credit Claim and Reconciliation of Advance Payment of Premium Tax Credit

- 9 Did you share a policy with another taxpayer or get married during the year and want to use the alternative calculation? (see instructions)
 Yes. Skip to Part 4, Shared Policy Allocation, or Part 5, Alternative Calculation for Year of Marriage. No. Continue to line 10.
- 10 Do all Forms 1095-A for your tax household include coverage for January through December with no changes in monthly amounts shown on lines 21-32, columns A and B?
 Yes. Continue to line 11. Compute your annual PTC. Skip lines 12-23 No. Continue to lines 12-23. Compute your monthly PTC and continue to line 24.

| Annual Calculation | A. Premium Amount (Form(s) 1095-A, line 33A) | B. Annual Premium Amount of SLCS (Form(s) 1095-A, line 33B) | C. Annual Contribution Amount (Line 8a) | D. Annual Maximum Premium Assistance (Subtract C from B) | E. Annual Premium Tax Credit Allowed (Smaller of A or D) | F. Annual Advance Payment of PTC (Form(s) 1095-A, line 33C) |
|---------------------|---|---|---|---|---|---|
| 11 Annual Totals | | | | | | |
| Monthly Calculation | A. Monthly Premium Amount (Form(s) 1095-A, lines 21-32, column A) | B. Monthly Premium Amount of SLCS (Form(s) 1095-A, lines 21-32, column B) | C. Monthly Contribution Amount (Amount from line 8b or alternative marriage monthly contribution) | D. Monthly Maximum Premium Assistance (Subtract C from B) | E. Monthly Premium Tax Credit Allowed (Smaller of A or D) | F. Monthly Advance Payment of PTC (Form(s) 1095-A, lines 21-32, column C) |
| 12 January | | | | | | |
| 13 February | | | | | | |
| 14 March | | | | | | |
| 15 April | | | | | | |
| 16 May | | | | | | |
| 17 June | | | | | | |
| 18 July | | | | | | |
| 19 August | | | | | | |
| 20 September | | | | | | |
| 21 October | | | | | | |
| 22 November | | | | | | |
| 23 December | | | | | | |

| | | | |
|----|--|----|--|
| 24 | Total Premium Tax Credit: Enter the amount from line 11E or add lines 12E through 23E and enter the total here | 24 | |
| 25 | Advance Payment of PTC: Enter the amount from line 11F or add lines 12F through 23F and enter the total here | 25 | |
| 26 | Net Premium Tax Credit: If line 24 is greater than line 25, subtract line 25 from line 24. Enter the difference here and on Form 1040, line 69; Form 1040A, line 45; or Form 1040NR, line 65. If you elected the alternative calculation for marriage, enter zero. If line 24 equals line 25, enter zero. Stop here. If line 25 is greater than line 24, leave this line blank and continue to line 27 | 26 | |

Part 3: Repayment of Excess Advance Payment of the Premium Tax Credit

| | | | |
|----|---|----|--|
| 27 | Excess Advance Payment of PTC: If line 25 is greater than line 24, subtract line 24 from line 25. Enter the difference here | 27 | |
| 28 | Repayment Limitation: Using the percentage on line 5 and your filing status, locate the repayment limitation amount in the instructions. Enter the amount here | 28 | |
| 29 | Excess Advance Premium Tax Credit Repayment: Enter the smaller of line 27 or line 28 here and on Form 1040, line 46; Form 1040A, line 29; or Form 1040NR, line 44 | 29 | |

Part 4: Shared Policy Allocation

Complete the following information for up to four shared policy allocations. See instructions for allocation details.

Shared Policy Allocation 1

| | | | | |
|---|--|---|---------------------------------|---|
| 30 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |

Shared Policy Allocation 2

| | | | | |
|---|--|---|---------------------------------|---|
| 31 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |

Shared Policy Allocation 3

| | | | | |
|---|--|---|---------------------------------|---|
| 32 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |

Shared Policy Allocation 4

| | | | | |
|---|--|---|---------------------------------|---|
| 33 | a Policy Number (Form 1095-A, line 2) | b SSN of taxpayer sharing allocation | c Allocation start month | d Allocation stop month |
| Allocation percentage applied to monthly amounts | | e. Premium Percentage | f. SLCSP Percentage | g. Advance Payment of the PTC Percentage |

34 Have you completed shared policy allocation information for all allocated Forms 1095-A?

Yes. Multiply the amounts on Form 1095-A by the allocation percentages entered by policy. Add allocated amounts across all allocated policies with amounts for non-allocated policies from Forms 1095-A, if any, to compute a combined total for each month. Enter the combined total for each month on lines 12-23, columns A, B, and F. Compute the amounts for lines 12-23, columns C-E, and continue to line 24.

No. See the instructions to report additional shared policy allocations.

Part 5: Alternative Calculation for Year of Marriage

Complete line(s) 35 and/or 36 to elect the alternative calculation for year of marriage. For eligibility to make the election, see the instructions for line 9. To complete line(s) 35 and/or 36 and compute the amounts for lines 12-23, see the instructions for this Part 5.

| | | | | | |
|-----------|--|----------------------------------|-------------------------------|----------------------------------|---------------------------------|
| 35 | Alternative entries for your SSN | a Alternative family size | b Monthly contribution | c Alternative start month | d Alternative stop month |
| 36 | Alternative entries for your spouse's SSN | a Alternative family size | b Monthly contribution | c Alternative start month | d Alternative stop month |

Health Coverage Exemptions

▶ Attach to Form 1040, Form 1040A, or Form 1040EZ.
 ▶ Information about Form 8965 and its separate instructions is at www.irs.gov/form8965.

Name as shown on return

Your social security number

Complete this form if you have a Marketplace-granted coverage exemption or you are claiming a coverage exemption on your return.

Part I **Marketplace-Granted Coverage Exemptions for Individuals:** If you and/or a member of your tax household have an exemption granted by the Marketplace, complete Part I.

| | a Name of Individual | b SSN | c Exemption Certificate Number |
|---|-------------------------|----------|-----------------------------------|
| 1 | | | |
| 2 | | | |
| 3 | | | |
| 4 | | | |
| 5 | | | |
| 6 | | | |

Part II **Coverage Exemptions for Your Household Claimed on Your Return:**

7a Are you claiming an exemption because your household income is below the filing threshold? Yes No

b Are you claiming a hardship exemption because your gross income is below the filing threshold? Yes No

Part III **Coverage Exemptions for Individuals Claimed on Your Return:** If you and/or a member of your tax household are claiming an exemption on your return, complete Part III.

| | a Name of Individual | b SSN | c Exemption Type | d Full Year | e | f | g | h | i | j | k | l | m | n | o | p |
|----|-------------------------|----------|---------------------|----------------|-----|-----|-----|-----|-----|------|------|-----|------|-----|-----|-----|
| | | | | | Jan | Feb | Mar | Apr | May | June | July | Aug | Sept | Oct | Nov | Dec |
| 8 | | | | | | | | | | | | | | | | |
| 9 | | | | | | | | | | | | | | | | |
| 10 | | | | | | | | | | | | | | | | |
| 11 | | | | | | | | | | | | | | | | |
| 12 | | | | | | | | | | | | | | | | |
| 13 | | | | | | | | | | | | | | | | |