APPLE GROWTH PARTNERS

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Compliance | Modeling | Reporting

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/f1095c.*

☐ VOID
☐ CORRECTED

600115
OMB No. 1545-2251
2014

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 / 6 Country and ZIP or foreign postal code

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

	All	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)													

Lines 1-6
Name, social security number and address of the employee

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				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
18				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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Internal Revenue Service

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OMB No. 1545-2251
2014

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 / 6 Country and ZIP or foreign postal code

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

Lines 7-13
Name, employer identification number, address and contact number for the employer

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	Mar	Apr	May	June						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				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
18				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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OMB No. 1545-2251
2014

Part I Employee

Applicable Large Employer Member (Employer)

1 Name of employee

2 Social

ification number (EIN)

3 Street address (including apartment no.)

ber

4 City or town

5 State or province

tal code

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb		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, c

	(a) Name of covered individual(s)	(b) SSN												Dec
17														☐
18														☐
19														☐
20														☐
21														☐
22														☐

Line 14

1A. Qualifying Offer: MEC providing MV Affordable coverage offered to employee, spouse and dependents.

1B. MEC providing MV offered to employee only.

1C. MEC providing MV offered to employee and dependents (not spouse).

1D. MEC providing MV offered to employee and spouse (not dependents).

1E. MEC providing MV offered to employee and to dependent(s) and spouse.

1F. MEC NOT providing MV offered to employee, or employee and spouse or dependents, 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. Enter code 1G in the "All 12 Months" box and do not complete the monthly boxes.

1H. No offer of coverage (employee not offered any health coverage or employee offered coverage that is not MEC).

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

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2014

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)
	10 Contact telephone number
rovince	13 Country and ZIP or foreign postal code

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	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)							

Line 15
Only used if the coverage offered provided MV and code 1B, 1C, 1D, or 1E is entered on line 14 either in the "All 12 Months" box or in any of the monthly boxes.
Enter the amount of the employee share of the lowest-cost monthly premium for self-only minimum essential coverage providing minimum value that is offered, including cents.
If coverage is not offered, or coverage did not provide MEC or did not provide MV, do not complete this line.

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				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
18				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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

Employer-Provide
► Information about Form

Part I Employee

1 Name of employee

3 Street address (including apartment no.)

4 City or town | 5 State or province

Part II Employee Offer and Coverage

	All 12 Months	Jan	Feb	M
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 coverag

(a) Name of covered individual(s)	(b) SS
17	
18	
19	
20	
21	
22	

Line 16

2A. If the employee was not employed on any day of the month.

2B. If the employee is not a full-time employee for the month and did not enroll in minimum essential coverage, if offered for the month.

2C. If, for any month, the employee enrolled in health coverage, regardless of whether any other code in Code Series 2 might also apply.

2D. If an employee is in a Limited Non-Assessment Period for the month. If an employee is in an initial measurement period, not code .

2E. If, for any month, the multiemployer interim guidance applies for that employee, not codes 2F, 2G, or 2H.

2F. If the employer used the section 4980H Form W-2 safe harbor to determine affordability for purposes of section 4980H(b) for this employee for the year. If used, this safe harbor must be used for all months of the calendar year for which the employee is offered health coverage.

2G. If the employer used the section 4980H federal poverty line safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).

2H. If the employer used the section 4980H rate of pay safe harbor to determine affordability for purposes of section 4980H(b) for this employee for any month(s).

2I. If non-calendar year transition relief for section 4980H(b) applies to this employee for the month.

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Employer-Provided Health Insurance Offer and Coverage

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600115
OMB No. 1545-2251
2014

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 / 6 Country and ZIP or foreign postal code

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

	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					$	$	$	$	$	$	$	$	$
Safe H (enter co applicable)													

Lines 17 – 22
Complete Part III ONLY for self-insured plans.

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				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
18				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

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OMB No. 1545-2251
2014

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

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)		IH	1H	1H	1H	1H	1H	1H	1H	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	2D	2D	2D	2D	2C	2C	2C	2C

...formation for each covered individual.

...ered ...nths	(e) Months of Coverage											
	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
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	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Mike earns $11.00 per hour as a variable hour employee.
Mike is hired on February 1.
The employer has a 6 month measurement period and 2 month administration period
Mike averages over 130 hours in the first 6 months of employment.
Mike is made an offer of coverage September 1
Coverage is MEC, MV & Affordable.

Cat. No. 60705M

Form **1095-C** (2014)

Form **1095-C**
Department of the Treasury
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Part I Employee

1 Name of employee	2 Social security number (SSN)
3 Street address (including apartment no.)	
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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

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)	1G												
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												

Part III Covered Individuals

If Employer provided self-in

(a) Name of covered individual(s)	s of Coverage July	Aug	Sept	Oct	Nov	Dec
17	☐	☐	☐	☐	☐	☐
18	☐	☐	☐	☐	☐	☐
19	☐	☐	☐	☐	☐	☐
20	☐	☐	☐	☐	☐	☐
21	☐	☐	☐	☐	☐	☐
22	☐	☐	☐	☐	☐	☐

Sally earns $11.00 per hour as a variable hour employee hired in December 2013.
The employer has a 12 month measurement period and 1 month administration period.
Sally averaged over 130 hours in the lookback measurement period.
Sally does not average over 130 hours in the stability period.
Sallly is made an offer of coverage January 1
Coverage is MEC, MV & Affordable.

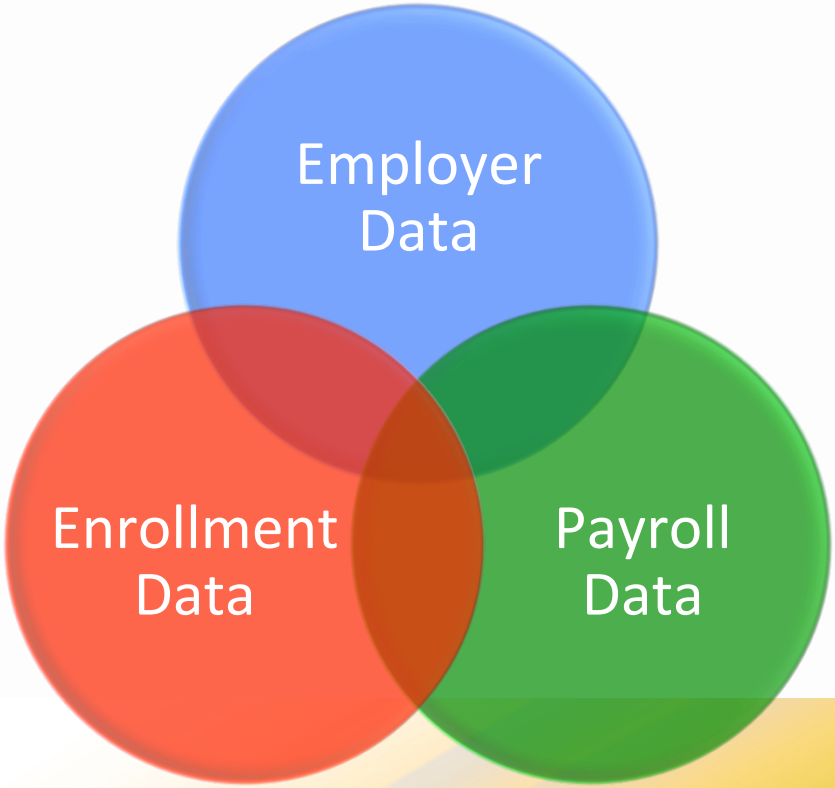
ACA TRACK
Administrative Capabilities

- **Attain Dependent Social Security Numbers**
  - Regulations require reporting entities to make reasonable efforts to collect social security numbers
  - Regulations allow reporting entities to use a date of birth if a SSN is not available
    - This alternative should not be used unless the reporting entity has made reasonable efforts to obtain the SSN

ACA TRACK
"Administrative Capabilities"

- **ACA TRACK will administer and digitally track all dependent information required**
  - After an initial attempt to collect a SSN, the employer must make two additional (consecutive) annual attempts
  - If an employer makes the two additional attempts, no penalty will be imposed for failing to provide all required information

ACA TRACK
"Bringing It All Together"



APPLE GROWTH PARTNERS
Healthy Growth.