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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.

Form **1094-C**

Department of the Treasury
Internal Revenue Service

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

► Information about Form 1094-C and its separate instructions is at www.irs.gov/f1094c.

CORRECTED

120115
OMB No. XXXX-XXXX

2014

Part I Applicable Large Employer Member (ALE Member)

| | | | |
|---|----------------------|---|--|
| 1 Name of ALE Member (Employer) | | 2 Employer identification number (EIN) | |
| 3 Street address (including room or suite no.) | | | |
| 4 City or town | 5 State or province | 6 Country and ZIP or foreign postal code | |
| 7 Name of person to contact | | 8 Contact telephone number | |
| 9 Name of Designated Government Entity (only if applicable) | | 10 Employer identification number (EIN) | |
| 11 Street address (including room or suite no.) | | | |
| 12 City or town | 13 State or province | 14 Country and ZIP or foreign postal code | |
| 15 Name of person to contact | | 16 Contact telephone number | |

For Official Use Only



17 Reserved

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

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

22 Certifications of Eligibility (select all that apply):

A. Qualifying Offer Method B. Qualifying Offer Method Transition Relief C. Section 4980H Transition Relief D. 98% Offer Method

Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.

Signature _____ Title _____ Date _____

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"/> | |

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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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