



FORM 1094-C

Understanding IRS Form 1094-C



sales@boomtax.com
11649 Leopard St | Suite 4 | Corpus Christi, TX 78410
boomtax.com

ACA REPORTING BASICS

Form 1094-C is a transmittal form that must be filed to the IRS along with Forms 1095-C. It is used as a cover sheet and summary of the information being filed.

Together, these forms provide information regarding health coverage offered by an employee to both the IRS and each employee.

For employers, these forms are used to determine whether an Applicable Large Employer (ALE) owes employer shared responsibility provisions (ESRP) under IRS section 4980H.

WHO NEEDS TO FILE FORM 1094-C?

Each ALE Member must submit an ACA filing consisting of Forms 1094-C and 1095-C to the IRS. There must be a Form 1095-C included for each full-time employee, as well as any employee who was enrolled in the offered plan. A copy of the form must also be furnished to the employees.

An ALE Member is generally an employer with 50 or more full-time and/or full-time equivalent employees in the previous year. It can also be a group of employers that, combined, employed on average 50 or more full-time or full-time equivalent employees in the previous year. This is also known as an Aggregated ALE Group.

Each ALE Member of an Aggregated ALE Group must file Forms 1094-C and 1095-C reporting offer of coverage to its employees, even if alone the ALE Member has fewer than 50 full-time employees.

WHAT INFORMATION IS REPORTED ON FORM 1094-C?


This form is a bit more complex and includes more information than most transmittal forms. It is broken up into four main parts.

- Part I - Applicable Large Employer Member (ALE Member)
- Part II - ALE Member Information
- Part III - ALE Member Information - Monthly
- Part IV - Other ALE Members of Aggregated ALE Group

Part I – Applicable Large Employer Member (ALE Member)

This section is what is typically expected from a transmittal form. It includes:

- Basic Information, such as name, EIN and address
- Designated Government Entity (DGE) Information, such as name, EIN and address. This portion should only be completed if applicable.
 - *The IRS defines a DGE as a person or persons that are part of or connected to the Government Unit that is the ALE Member and that are appropriately designated for reporting obligations.*
- Total form count for transmittal
- Authoritative Transmittal Checkbox

Form 1094-C Department of the Treasury Internal Revenue Service		Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns ► Go to www.irs.gov/Form1094C for instructions and the latest information.		<input type="checkbox"/> CORRECTED	OMB No. 1545-2251 2021		
Part I Applicable Large Employer Member (ALE Member)							
1 Name of ALE Member (Employer)		2 Employer identification number (EIN)		For Official Use Only 			
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					
17 Reserved						<input type="checkbox"/>	
18 Total number of Forms 1095-C submitted with this transmittal ►						<input type="checkbox"/>	
19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions				<input type="checkbox"/>			

Part II – ALE Member Information

This section provides more information regarding the ALE Member, such as:

- Total number of forms filed by and/or on behalf of the ALE Member
- Aggregate Group Indicator Checkbox
 - If "No" is indicated here, then Part IV should not be completed.
- Certifications of Eligibility (select all that apply) -
 - For this section, one, both or none of the boxes can be selected.
 - A. Qualifying Offer Method
 - To be eligible to use this option, the ALE Member must certify that it made a Qualifying Offer to one or more of its full-time employees for the entirety of their employment for the year.
 - D. 98% Offer Method
 - To be eligible to use this option, the ALE Member must certify that they offered affordable coverage providing minimum value to at least 98% of its employees receiving a Form 1095-C.
 - In addition, the ALE Member must certify that it offered minimum essential coverage to those employees' dependents.

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? <input type="checkbox"/> Yes <input type="checkbox"/> No			
If "No," do not complete Part IV.			
22 Certifications of Eligibility (select all that apply):			
<input type="checkbox"/> A. Qualifying Offer Method	<input type="checkbox"/> B. Reserved	<input type="checkbox"/> C. Reserved	<input type="checkbox"/> 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	
For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A Form 1094-C (2021)			

Part III – ALE Member Information – Monthly

This section gives the IRS more details regarding the offer of coverage and monthly headcounts for the ALE Member throughout the year.

It's split into 13 lines, one for 'All 12 Months' and one for each month of the year. These lines each have 5 columns of data that should be completed.

Please note: Either the 'All 12 Months' Line should be completed, or the 'Jan'-'Dec' Lines should be completed.

- Column a – Minimum Essential Coverage Offer Indicator
 - This is used to indicate the months in which the ALE Member offered minimum essential coverage (MEC) to at least 95% of its full-time employees and their dependents.
 - For the months, if any, the ALE Member did not meet these requirements, select the "No" checkbox for each applicable month.
 - For the months, if any, the ALE Member met these requirements, select the "Yes" checkbox for each applicable month.
- Column b – Section 4980H Full-Time Employee Count for ALE Member
 - This is used to indicate the total amount of full-time employees for this EIN (who were not in a Limited Non-Assessment Period) for each month.
- Column c – Total Employee Count for ALE Member
 - This is used to indicate the total amount of employees (full-time, part-time, seasonal, temporary, etc.) for this EIN for each month of the year.
- Column d – Aggregated Group Indicator (only check the box if applicable)
 - This is used to indicate if the ALE Member was part of an Aggregated ALE Group for any months of the year.
- Column e – Reserved

		(a) Minimum Essential Coverage Offer Indicator		(b) Section 4980H Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Reserved
		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"/>	

Part IV – Other ALE Members of Aggregated ALE Group

If 'Yes' was checked on Line 21 in part II, then this section must be completed.

If applicable, it should be completed by inputting the names and EINs of the other members of the Aggregated ALE Group.

The form has 30 Lines to list other members of the Aggregated ALE Group. If there are more than 30 members in the group, then only the top 30 members (with the highest monthly average of full-time employees) should be listed.

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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	

WHAT ARE THE DEADLINES FOR FORM 1095-C?

Traditionally, the ACA deadlines are as follows:

Deadline Type	Date
Recipient Copy	March 2 nd
Paper File	February 28 th
E-file	March 31 st

If these deadlines fall on a weekend or legal holiday, then the due date is typically the following business day.

Import Data in Your Format

Support for Popular Payroll Providers

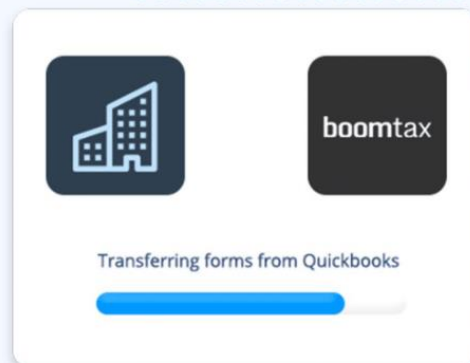
We support data imports from ADP, Sage, UltiPro, Insperity and we are continually adding new formats.

We Support Quickbooks Online

Import your data directly from QBO.

Upload Your IRS Files Directly to Us

Simply drag and drop your IRS ACA files into BoomTax and be ready to file in 5 minutes or less!



Recipient Copies Made Easy

Print & Mail Service

We can print, fold, stuff, affix postage and mail all of your forms for you from a HIPAA compliant facility.

E-Delivery

Electronic consent and delivery that meets IRS guidelines.

Self Service Print & Mail

Print mailable PDFs from your own printer.

NAME / EMAIL	STATUS
Jane Cooper jane.cooper@example.com	Mailed
Kristin Watson kristin@company.com	Mailed
Tom Cook tom.cook@company.com	E-Delivered

Hands Off E-Filing

No Training Needed

Simply click 'E-file' on your filing and we will take care of the rest.

We Keep You in the Loop

We constantly check on the status of your filing and we send you email updates as your filing is processed.

Free Unlimited Corrections

We offer free unlimited corrections for all filings.

OA	Oceanic Airlines Mountain View, CA	Accepted
SC	Sterling Cooper Austin, TX	Accepted
BM	Black Mesa Redmond, WA	Accepted
RE	Rand Enterprises Phoenix, AZ	Accepted



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