

# offerofcoverage

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### Make the necessary selections:

If the employee received the same offer for the entire calendar year (January-December), in the **All** field, click  $\checkmark$  to select the received offer of coverage.

- 1A Qualifying Offer
- 1B Offer to employee only
- 1C Offer to employee and dependents
- 1D Offer to employee and spouse
- 1E Offer to employee, spouse, and dependents
- 1F Offer of coverage not providing the minimum value
- 1G Employee not full-time and enrolled in self-insured coverage
- 1H No offers
- 11 Qualifying offer transition relief This option is no longer available, it was only applicable for the 2016 tax year.
- 1J Offer to employee, spouse conditional, not to dependents
- 1K Offer to employee and dependents, spouse conditional

If the employee received various offers during the calendar year, click  $\checkmark$  for the individual month(s) and select the received offer of coverage.

#### 1095-C Forms report notes:

If the Offer of Coverage (line 14) is 1A, 1F, 1G or 1H, the Employee Share (line 15) field is blank.

If the **Offer of Coverage** (line 14) is 1B-1E or 1J-1K, the **Employee Share** (line 15) field is printed.

If the **Offer of Coverage** (line 14) code in all individual month (**Jan-Dec**) fields matches the code in the **All** field, then that code is printed in the **All** field, and the individual month fields are blank.

If all individual month (Jan-Dec) fields are blank but the All field is populated, then that Offer of Coverage code is printed in the All field and the individual month (Jan-Dec) fields remain blank.

If the **Offer of Coverage** code varies in the individual month (**Jan-Dec**) fields, then the **All** field is blank and the codes in the individual month (**Jan-Dec**) fields are printed.



## **Back Cover**