Publication 5223

General Rules and Specifications for Affordable Care Act Substitute Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C

Publication 5223 (Rev. 11-2025)
Catalog Number 67909Y
www.irs.gov

TABLE OF CONTENTS

Part 1 – SUBSTITUTE STATEMENT TO FORM RECIPIENTS

Section 1.1 – Purpose 1
Section 1.2 – Electronic Delivery of Recipient Statements 2
Section 1.3 – Form 1095-B Alternative Manner of Furnishing 3

Part 2 – GENERAL INFORMATION

Section 2.1 – Which Forms Are Covered? 3
Section 2.2 – Definitions 5
Section 2.3 – General Requirements for Acceptable Substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C 5

Part 3 – SPECIFICATIONS FOR SUBSTITUTE FORMS 1094-B, 1095-B, 1094-C, AND 1095-C (ALL FILED WITH THE IRS)

Section 3.1 – Specifications for Forms Filed with the IRS 7
Section 3.2 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS 9

Part 4 – EXHIBITS

Section 4.1 – Exhibits of Forms in the Publication 11

Part 1
Substitute Statement to Form Recipients

Section 1.1 – Purpose

The purpose of this publication is to set forth the tax year 2025 requirements for:

- Using official Internal Revenue Service (IRS) forms to file information returns with the IRS,
- Preparing acceptable substitutes of the official IRS forms to file information returns with the IRS, and
- Using official or acceptable substitute forms to furnish information to recipients.

If you do not use the official IRS form to furnish statements to recipients, you must furnish an acceptable substitute statement. Information presented in substitute statements should be in a point size large enough to be easily read by recipients. To be acceptable, your substitute form(s) and recipient statement(s) must comply with the rules in this publication. Generally, information returns may be furnished electronically with the consent of the recipient.

Forms or statements that are furnished to the recipient can be in portrait or landscape format and data fields can be manipulated into any formation as long as they supply the information required by the regulations to the recipient. All data fields must be included on the form. For example, it is not acceptable to furnish a Form 1095-C that does not include Part III. Instructions for the recipient must be included along with the form.

Statements can be furnished to recipients by hand.

This is important tax information and is being furnished to the Internal Revenue Service.

Truncating recipient identification number on recipient statements. Where permitted, filers may truncate the identification number of a recipient or other covered individuals (SSN, ITIN, or ATIN) on the recipient statement (including substitute and composite substitute statements) furnished to the recipient in paper form or electronically. In addition, on Form 1095-B furnished to the recipient, filers may truncate the identification number of the employer reported in Part II (EIN). The filer's EIN may not be truncated on the statement. To truncate where allowed, replace the first five digits of the nine-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper recipient statement as ***-**-xxxx or XXX-XX-xxxx). See Treasury Decision 9675, 2014-31 I.R.B. 242, available at *IRS.gov/irb/2014-31_IRB/ar07.html*.

Caution: Truncation is not allowed on any documents the filer files with the IRS. A filer's identification number may not be truncated on any form.

Section 1.2 – Electronic Delivery of Recipient Statements

1.2.1 Electronic Recipient Statements

If you have received the requisite written consent described below, then you may furnish the statement electronically instead of on paper. This includes furnishing the statement to recipients of Forms 1095-A, 1095-B, and 1095-C.

1.2.2 Consent

The recipient must consent in the affirmative and not have withdrawn the consent before the statement is furnished. The consent by the recipient must be made electronically in a way that shows that he or she can access the statement in the electronic format in which it will be furnished. You must notify the recipient of any hardware or software changes prior to furnishing the statement. A new consent to receive the statement electronically is required after the new hardware or software is put into service. Prior to furnishing the statements electronically, you must provide the recipient a statement with the following statements prominently displayed.

- If the recipient does not consent to receiving the statement electronically, a paper copy will be provided.
- The scope and duration of the consent. For example, whether the consent applies to every year the statement is furnished or only for the year immediately following the date of the consent.
- How to obtain a paper copy after giving consent.
- That consent may be withdrawn at any time by furnishing the withdrawal in writing (electronically or on paper). Confirmation of the withdrawal will also be in writing (electronically or on paper).
- That a notice of termination must state under what conditions the statements will no longer be furnished to the recipient.
- Procedures to update the recipient's information.
- A description of the hardware and software required to access, print, and retain a statement, and a date the statement will no longer be available on the website.

1.2.3 Format, Posting, and Notification

Additionally, you must do the following.

- Ensure the electronic format contains all the required information and complies with the guidelines in this document.
- If furnished on a website, ensure that the statement is posted on or before the due date and remains accessible to the recipient on the website through October 15 of that year.
- Inform the recipient, electronically or by mail, of the posting and how to access and print the statement.

Caution: Part 1 and Part 2, Sections 2.2 and 2.3.2 are the only parts of this publication that apply to Form 1095-A.

Section 1.3 – Form 1095-B Alternative Manner of Furnishing

1.3.1 Form 1095-B Alternative Manner of Furnishing

You will be treated as timely furnishing Form 1095-B if you do the following.

1. Provide a clear and conspicuous notice, in a location on your website that is reasonably accessible to all responsible individuals, stating that responsible individuals may receive a copy of their Form 1095-B upon request. You no longer have to automatically send Form 1095-B to individuals as long as the notice on your website meets all requirements. The notice must include an email address, a physical address, and a telephone number for questions.
2. Post the notice on your website by March 3, 2026, and retain the notice in the same location on your website through October 15, 2026. The due date of March 3 includes the automatic 30-day extension provided by Regulations section 1.6055-1(g)(4).
3. Furnish the Form 1095-B within 30 days of a request.

Note: See Regulations section 1.6055-1(g) for more information. This alternative manner of furnishing also applies to the furnishing of Forms 1095-C to non-full-time employees and nonemployees who are enrolled in self-insured health coverage. It does not apply to any other Forms 1095-C.

Caution: This relief does not apply to the requirement to file Form 1095-B or Form 1095-C.

Part 2
General Information

Section 2.1 – Which Forms Are Covered?

This publication contains specifications for these information returns:

Form	Title
1094-B	Transmittal of Health Coverage Information Returns
1095-B	Health Coverage
1094-C	Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
1095-C	Employer-Provided Health Insurance Offer and Coverage

Note: Failure to produce acceptable substitutes of the forms and schedules listed in this publication may result in penalties and delays in processing.

Forms that completely follow the guidelines in this publication and are exact replicas of the official IRS forms do not need to be submitted to the IRS for specific approval. Substitute forms filed with the IRS will be scanned using IRS scanning equipment.

However, software developers and form producers must send a blank copy of their substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C in PDF format to *SCRIPS@irs.gov*. The purpose is not specifically for approval but to assist the IRS in preparing to scan these forms. Submitters will only receive comments if a significant problem is discovered through this process. Submitters are not expected to delay marketing their forms in order to receive feedback. In no case should Submitters include "live" taxpayer data.

The six-digit form ID code in the upper right corner of Forms 1094-B, 1095-B, 1094-C, and 1095-C identifies the official **paper** form. Generally, the last two digits of the code represent the last year in which major formatting changes were made to the layout of the forms. Developers must have at least 1/4" of white space around the ID code to ensure that it can be properly read by scanning equipment.

2.1.1 Scope

For purposes of this publication, a substitute form or statement is one that is not published by the IRS. For a substitute form or statement to be acceptable to the IRS, it must conform to the official form, or the specifications outlined in this publication. If the substitute form and recipient copy are exact replicas of the IRS form, then you do not need to submit them for approval. However, you will still need to forward blank copies to *SCRIPS@irs.gov*. Privately published forms may not state, "This is an IRS approved form."

In general, section 6011 of the Internal Revenue Code contains requirements for filers of information returns. If you are required to file 10 or more information returns during the year, you must file the forms electronically. The 10-or-more requirement applies in the aggregate to certain information returns that are original returns. For example, a filer may be required to file fewer than 10 Forms 1094-C and 1095-C, but still have an electronic filing obligation based on other kinds of information returns filed. Any corrected information returns must be filed in the same manner as the original information returns were required to be filed. For example, if the original return was required to be filed electronically, then any corrected returns must also be filed electronically.

2.1.2 For More Information

Further information can be found in Pub. 5164, Test Package for Electronic Filers of Affordable Care Act (ACA) Information Returns (AIR), and Pub. 5165, Guide for Electronically Filing Affordable Care Act (ACA) Information Returns for Software Developers and Transmitters.

Note: Further information impacting Pub. 5223, such as issues arising after its final release, will be posted on IRS.gov at *IRS.gov/Pub5223*.

Section 2.2 – Definitions

Form recipient. This means the person to whom you are required by law to furnish a copy of the official form or information statement. The form recipient is referred to as a responsible individual on Form 1095-B and an employee on Form 1095-C.

Filer. The filer is the person or organization required by law to file a form listed under *Which Forms Are Covered?* with the IRS.

Substitute form. This means a paper substitute of an official form listed under *Which Forms Are Covered?* that totally conforms to the provisions in this publication.

Substitute form recipient statement. This statement is a paper statement of the information reported on Forms 1095-A, 1095-B, and 1095-C. This statement must be furnished to a person (form recipient), as defined under the applicable provisions of the Internal Revenue Code and the applicable regulations.

Section 2.3 – General Requirements for Acceptable Substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C

2.3.1 Introduction

Paper substitutes for Forms 1094-B, 1095-B, 1094-C, and 1095-C that totally conform to the specifications listed in this publication may be privately printed and filed as returns with the IRS. The reference to the Department of the Treasury – Internal Revenue Service should be included on all such forms.

If you are uncertain of any specification and want it clarified, you may submit an email citing the specification, stating your understanding and interpretation of the specification, and attaching an example of the form (if appropriate) to *substituteforms@irs.gov*. Please enter "Substitute Forms" on the subject line.

You may also mail a letter to:

Internal Revenue Service
Attention: Substitute Forms Program
C:DC:TS:CAR:MP:P:TP
1111 Constitution Ave. NW, IR-6554
Washington, DC 20224

Note: Allow at least 30 days for the IRS to respond.

Forms 1094-B, 1095-B, 1094-C, and 1095-C are subject to annual review and possible change. Therefore, filers are cautioned against overstocking supplies of privately printed substitutes.

2.3.2 Logos, Slogans, and Advertisements

Caution: Logos, slogans, and advertisements are not allowed on copies filed with the IRS.

Some Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C that include logos, slogans, and advertisements may not be recognized as important tax documents. A recipient may not recognize the importance of the recipient copy for tax reporting purposes due to the use of logos, slogans, and advertisements. Thus,

the IRS has determined that logos, slogans, and advertising will not be allowed on Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C or any recipient copies, with the following exceptions:

- The exact name of the filer or employer, primary trade name, trademark, service mark, or symbol of the filer or employer, an embossment, or watermark on the information return and recipient copies that is a representation of the name, a primary trade name, trademark, service mark, or symbol of the filer or employer;
- Presented in any typeface, font, stylized fashion, or print color normally used by the filer or employer and used in a non-intrusive manner; and
- As long as these items do not materially interfere with the ability of the recipient to recognize, understand, and use the tax information on the recipient copies.

The IRS efile logo on the IRS official recipient copies may be included, but it is not required, on any of the substitute form copies.

The information return and recipient copies must clearly identify the filer or employer name associated with its employer identification number.

Logos and slogans may be used on permissible enclosures, such as a check or account statement, but cannot be used on information returns and recipient copies.

As indicated, Forms 1095-A, 1094-B, 1095-B, 1094-C, and 1095-C are subject to annual review and possible change. If you have comments about the restrictions on including logos, slogans, and advertising on information returns and recipient copies, send your comments to:

Internal Revenue Service
Attention: Substitute Forms Program
C:DC:TS:CAR:MP:P:TP
1111 Constitution Ave. NW, IR-6554
Washington, DC 20224

or email *substituteforms@irs.gov*.

2.3.3 Penalties

Proposed substitutes must be exact replicas of the official IRS form with respect to layout and content. Proposed substitutes that do not conform to the specifications in this publication are not acceptable. Further, if you file such forms with the IRS, you may be subject to a penalty for failure to file a correct information return under section 6721 of the Code. The amount of the penalty is based on when you file the correct information return. The penalty is:

- $60 per information return if you correctly file within 30 days of the due date of the return; maximum penalty—$683,000 per year ($239,000 for small businesses);
- $130 per information return if you correctly file more than 30 days after the due date but by August 1; maximum penalty—$2,049,000 per year ($683,000 for small businesses); and

- $340 per information return if you file after August 1 or you do not file required information returns; maximum penalty—$4,098,500 per year ($1,366,000 for small businesses).

There are exceptions for reasonable cause and certain de minimus errors. For more information, see Notice 2017-09, 2017-4 I.R.B. 542, at *IRS.gov/irb/2017-04_IRB/ar11.html*.

Part 3
Specifications for Substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C (All Filed With the IRS)

Section 3.1 – Specifications for Forms Filed with the IRS

3.1.1 General Requirements

Form identifying numbers (for example, 560118 for Form 1095-B) must be printed in nonreflective black carbon-based ink, on each page (including instructions), in print positions 100 through 106, 1/2 inch from the top and right-side margin, using an OCR A font. All check boxes on the form must be 10-point boxes with 1/8 inch of white space around each box. Fillable fields must be in Helvetica bold 10-point font. Measurements are generally from the left edge of the paper. **Forms must be printed in landscape format and set to print to "actual size."**

3.1.2 Color and Paper Quality

Color and paper quality for substitute forms as specified by JCP Code 0-25, dated November 29, 1978, must be white 100% bleached chemical wood, optical character recognition (OCR) bond produced in accordance with the following specifications.

Note: Reclaimed fiber in any percentage is permitted provided the requirements of this standard are met.

Acidity: Ph value, average, not less than	4.5
Basis Weight: 17 x 22-500 cut sheets	18-20
Metric equivalent–g/m^2	75
A tolerance of ±5 pct. is allowed.	
Stiffness: Average, each direction, not less than-milligrams	50
Tearing strength: Average, each direction, not less than-grams	40
Opacity: Average, not less than-percent	82
Thickness: Average-inch	0.0038
Metric equivalent-mm	0.097
A tolerance of +0.0005 inch (0.0127 mm) is allowed. Paper cannot vary more than 0.0004 inch (0.0102 mm) from one edge to the other.	
Porosity: Average, not less than-seconds	10
Finish (smoothness): Average, each side-seconds	20-55

For information only, the Sheffield equivalent-units	170-100
Dirt: Average, each side, not to exceed-parts per million	8

3.1.3 Paper Content

The paper must be:

- Chemical wood writing paper that is equal to or better than the quality used for the official form,
- At least 18 pounds (17″ x 22″, 500 sheets), or
- At least 50 pound offset book (25″ x 38″, 500 sheets).

3.1.4 OCR Specifications

You must initiate or have a quality control program to assure OCR ink density. Readings will be made when printed on approved 20 lb. white OCR bond with a reflectance of not less than 80%. Black ink must not have a reflectance greater than 15%. These readings are based on requirements of the BancTec IntelliScan XDS scanner.

The following testers and ranges are acceptable.

Important information: The forms produced under these specifications must be guaranteed to function properly when processed through High-Speed BancTec IntelliScan XDS scanners. Forms require precision spacing, printing, and trimming.

Density readings on the solid J-6983 must be between the ranges of 0.95 to 0.90. The optimal scanning range is 0.93. Density readings on the solid black must be between the ranges of 112 to 108. The optimal scanning range is 110.

Note: The readings are taken using an Ex-Rite 500 series densitometer, in Status T with Obsolute or – paper setting under an Illuminate 5000 Kelvin Watt Light. You must maintain print contrast specification of ink and densitometer reflectivity reading throughout entire production run.

- *MacBeth PCM-II*. The tested Print Contrast Signal (PCS) values when using the MacBeth PCM-II tester on the “C” scale must range from .01 minimum to .06 maximum.
- *Kidder 082A*. The tested PCS values when using the Kidder 082A tester on the Infra-Red (IR) scale must range from .12 minimum to .21 maximum. White calibration disc must be 100%. Sensitivity must be set at one (1).

3.1.5 Typography

Type must be substantially identical in size and shape to the official form. The preferred type face is Helvetica; however, the following are acceptable alternatives: Arial, Calibri, and Times New Roman. See Section 3.2.2 for information on the type face used for data entered on the form. All rules are either 1/2-point or 3/4-point.

Note: The form identifying number must be nonreflective carbon-based black ink in OCR A font and printed in the same position.

3.1.6 Source Code

Paper substitute Forms 1094-B, 1095-B, 1094-C, and 1095-C that are exact replicas or totally conform to the specifications in this publication do not need a source code. A source code should only be requested if the substitute form will differ from the official IRS form.

Substitute recipient copies that differ from the IRS copy must have a source code affixed to the bottom left corner of the first page of the substitute form as described in Pub. 1167, General Rules and Specifications for Substitute Forms and Schedules. You must request a source code from the substitute forms unit by sending an email to *substituteforms@irs.gov*.

3.1.7 Required Inclusions/ Exclusions

You must include the OMB number in the same location as on the official form.

The following Privacy Act and Paperwork Reduction Act Notice phrase must be printed on the forms as follows. It must also be printed on the copy of the form retained by the filer.

- "For Privacy Act and Paperwork Reduction Act Notice, see the current version of the Instructions for Forms 1094-B, 1095-B, 1094-C, and 1095-C."

A postal indicia may be used if it meets the following criteria.

- It is printed in the OCR ink color prescribed for the form.
- No part of the indicia is within one print position of the scannable area.

The printer's symbol (GPO) must not be printed on the substitute. Instead, the employer identification number (EIN) of the form's printer must be entered in the bottom margin on the face of each individual form, or on the bottom margin on the back of each form.

Provide a check sheet along with your submission to the substitute forms unit at *substituteforms@irs.gov*. List the form(s) you are submitting for review and approval. Pub. 1167 provides more detail on how submissions should be submitted.

The Catalog Number (Cat. No.) shown on the forms is used for IRS distribution purposes and should not be printed on any substitute forms.

The form must not contain the statement "IRS approved" or any similar statement.

Section 3.2 – Instructions for Preparing Paper Forms That Will Be Filed With the IRS

3.2.1 Recipient Information

The fillable fields for the form recipient's name, street address, city or town, state or province, country, and ZIP or foreign postal code, and telephone number (if required) should be typed or machine printed in black ink in the same format as shown on the official IRS form.

The following rules apply to the form recipient's name(s).

- The name of the appropriate form recipient must be shown on Part I, line 1.
- No descriptive information or other name may precede the form recipient's name.
- Only one form recipient's name may appear on Part I, line 1.

Although handwritten forms will be accepted, the IRS prefers that filers type or machine print data entries. Also, filers should insert data as directed by shading, or in the middle of blocks, well separated from other printing and guidelines, and take measures to guarantee clear, dark black, sharp images.

Truncating recipient identification number on recipient statements. Where permitted, filers may truncate the identification number of a recipient or other covered individuals (SSN, ITIN, or ATIN) on the recipient statement (including substitute and composite substitute statements) furnished to the recipient in paper form or electronically. In addition, on Form 1095-B furnished to the recipient, filers may truncate the identification number of the employer reported in Part II (EIN). The filer's EIN may not be truncated on the statement. To truncate where allowed, replace the first five digits of the nine-digit number with asterisks (*) or Xs (for example, an SSN xxx-xx-xxxx would appear on the paper recipient statement as ***-**-xxxx or XXX-XX-xxxx). See Treasury Decision 9675, 2014-31 I.R.B. 242, available at *IRS.gov/irb/2014-31_IRB/ar07.html*.

Caution: Truncation is not allowed on any documents the filer files with the IRS. A filer's identification number may not be truncated on any form.

3.2.2 Specifications and Restrictions

Machine-printed forms should be printed using a 6 lines/inch option and should be printed in 10-pitch pica (10 print positions per inch) or 12-pitch elite (12 print positions per inch). Proportional spaced fonts are unacceptable.

Substitute forms prepared in continuous or strip form must be burst and stripped to conform to the size specified for a single sheet before they are filed with the IRS.

Fillable fields must be printed using Helvetica bold 10-point font. If data does not fit using 10-point font, use no less than 8-point font for optimal data recognition. If data will not fit in the space designated for each field, despite making the allowable adjustments, then users can allow information to wrap in a single field. The data for a field must be contained in that specific field and not bleed into adjacent fields.

- **Do not** use a felt tip marker. The machine used to "read" paper forms generally cannot read this ink type.
- **Do not** use dollar signs ($), ampersands (&), asterisks (*), commas (,), or other special characters in the numbered money boxes.
- **Do not** use apostrophes (’), asterisks (*), or other special characters on the recipient name line.

- **Do not** staple forms to the transmitted returns. Any staple holes near the form identifying number may impair the IRS's ability to machine scan the type of documents.

3.2.3 Where To File

Mail completed paper forms to the IRS service center shown in the instructions for Forms 1094-B, 1095-B, 1094-C, and 1095-C. Specific information needed to complete the forms mentioned in this publication are given in the specific form instructions.

3.2.4 OMB Requirements for All Forms in This Publication

The Paperwork Reduction Act (the Act) of 1995 (Public Law 104-13) requires that:

- OMB approves all IRS tax forms that are subject to the Act. Each IRS form contains (in or near the upper right corner) the OMB approval number, if any. (The official OMB numbers may be found on the official IRS printed forms and are also shown on the forms in the exhibits in *Part 4*.); and
- Each IRS form (or its instructions) states:
  1. Why the IRS needs the information,
  2. How it will be used, and
  3. Whether or not the information is required to be furnished to the IRS.

Any substitute form or substitute statement to a recipient must show the OMB number exactly as it appears on the IRS form. This information must be provided to any users of official or substitute IRS forms or instructions.

Part 4
Exhibits

Section 4.1 – Exhibits of Forms in the Publication

4.1.1 Purpose

Exhibits A through H illustrate some of the specifications that were discussed earlier in this publication. The dimensions apply to the actual size forms, but the exhibits have been reduced in size. The dimensions listed on the exhibits apply to all forms in this publication.

4.1.2 Guidelines

Keep in mind the following guidelines when printing substitute forms.

- Closely follow the specifications to avoid delays in processing the forms.
- Always use the specifications as outlined in this publication and illustrated in the exhibits.

4.2 Exhibits

The following exhibits provide specifications for the forms listed in Section 2.1.

Exhibit A	Form 1094-B
Exhibit B	Form 1095-B, page 1
Exhibit C	Form 1095-B, page 3
Exhibit D	Form 1094-C, page 1
Exhibit E	Form 1094-C, page 2
Exhibit F	Form 1094-C, page 3
Exhibit G	Form 1095-C, page 1
Exhibit H	Form 1095-C, page 3

Exhibit A Must be in Landscape

Form 1094-B

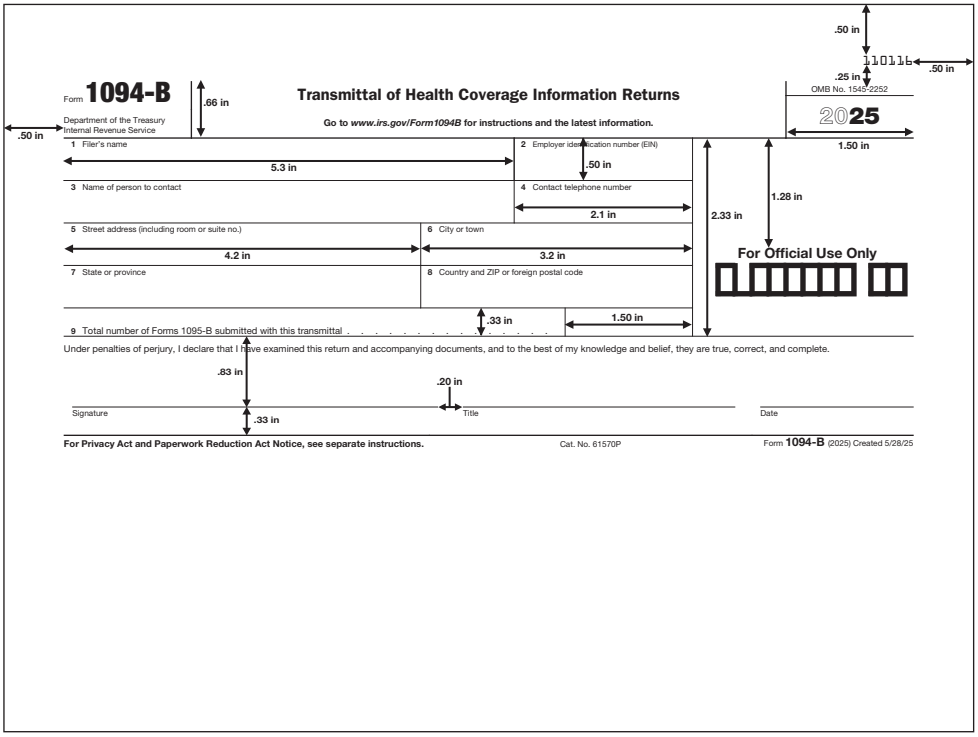
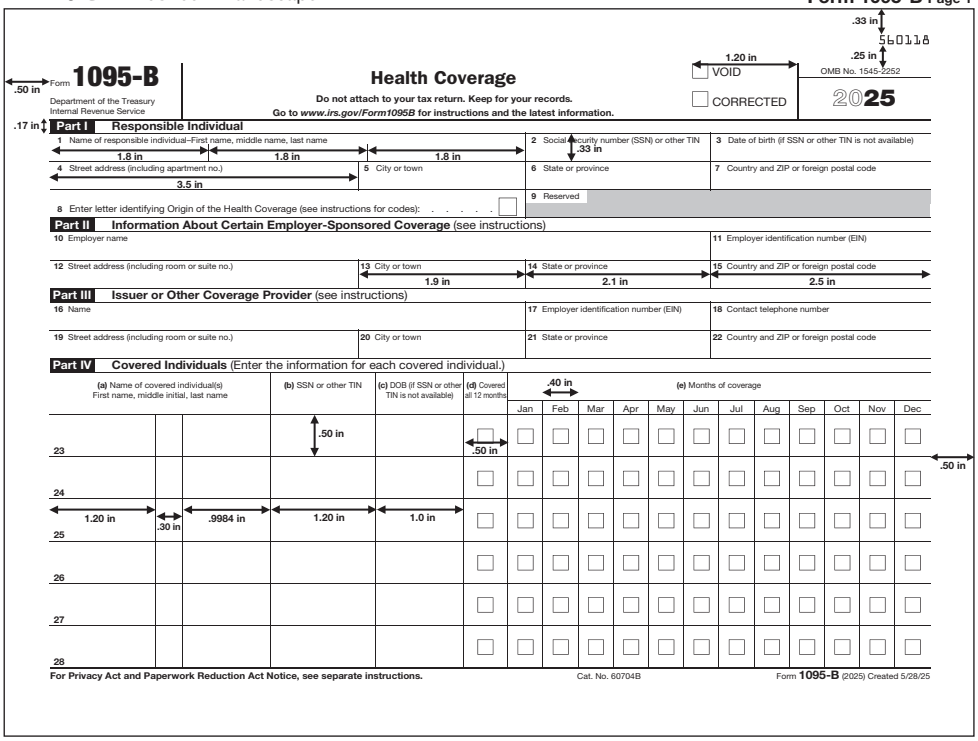


Exhibit B Must be in Landscape

Form 1095-B Page 1



Form **1095-B**

Department of the Treasury
Internal Revenue Service

Health Coverage

Do not attach to your tax return. Keep for your records.
Go to *www.irs.gov/Form1095B* for instructions and the latest information.

VOID
CORRECTED

OMB No. 1545-2252

2025

Part I Responsible Individual

1 Name of responsible individual–First name, middle name, last name
2 Social security number (SSN) or other TIN
3 Date of birth (if SSN or other TIN is not available)
4 Street address (including apartment no.)
5 City or town
6 State or province
7 Country and ZIP or foreign postal code
8 Enter letter identifying Origin of the Health Coverage (see instructions for codes):
9 Reserved

Part II Information About Certain Employer-Sponsored Coverage (see instructions)

10 Employer name
11 Employer identification number (EIN)
12 Street address (including room or suite no.)
13 City or town
14 State or province
15 Country and ZIP or foreign postal code

Part III Issuer or Other Coverage Provider (see instructions)

16 Name
17 Employer identification number (EIN)
18 Contact telephone number
19 Street address (including room or suite no.)
20 City or town
21 State or province
22 Country and ZIP or foreign postal code

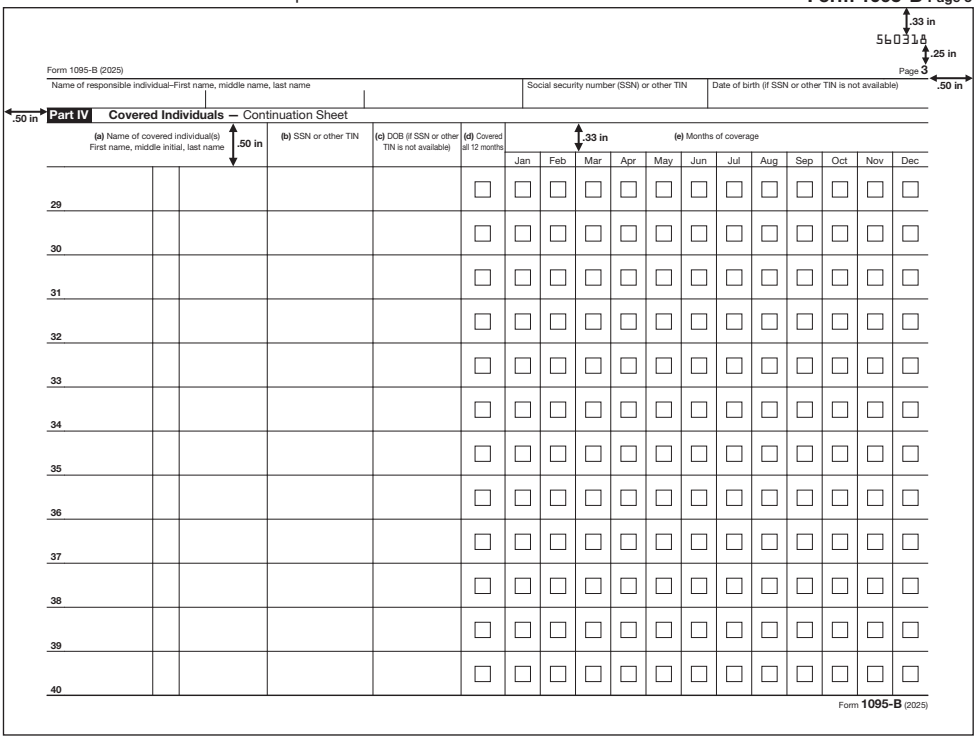
Part IV Covered Individuals (Enter the information for each covered individual.)

	(a) Name of covered individual(s) First name, middle initial, last name	(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
23				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
24				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
25				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
26				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
27				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
28				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60704B Form **1095-B** (2025) Created 5/28/25

Exhibit C Must be in Landscape

Form 1095-B Page 3



Form 1095-B (2025) Page **3**

Name of responsible individual–First name, middle name, last name | Social security number (SSN) or other TIN | Date of birth (if SSN or other TIN is not available)

Part IV Covered Individuals — Continuation Sheet

	(a) Name of covered individual(s) First name, middle initial, last name	(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage											
					Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
29				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
30				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
31				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
32				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
33				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
34				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
35				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
36				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
37				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
38				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
39				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
40				☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Form **1095-B** (2025)

Exhibit D Must be in Landscape

Form 1094-C Page 1

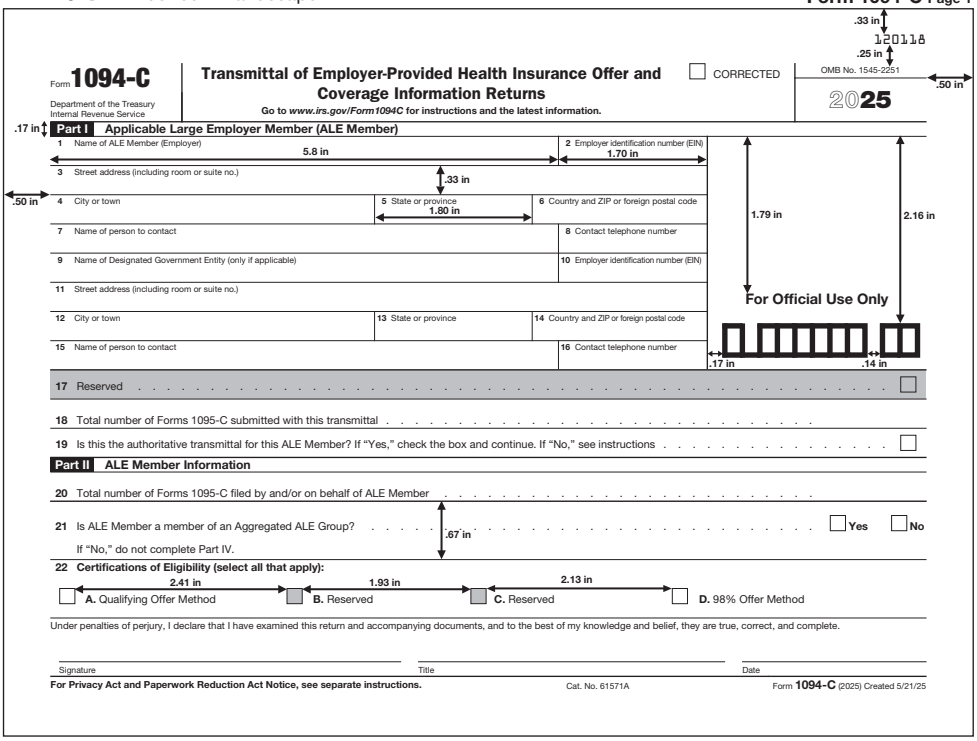


Exhibit E Must be in Landscape

Form 1094-C Page 2

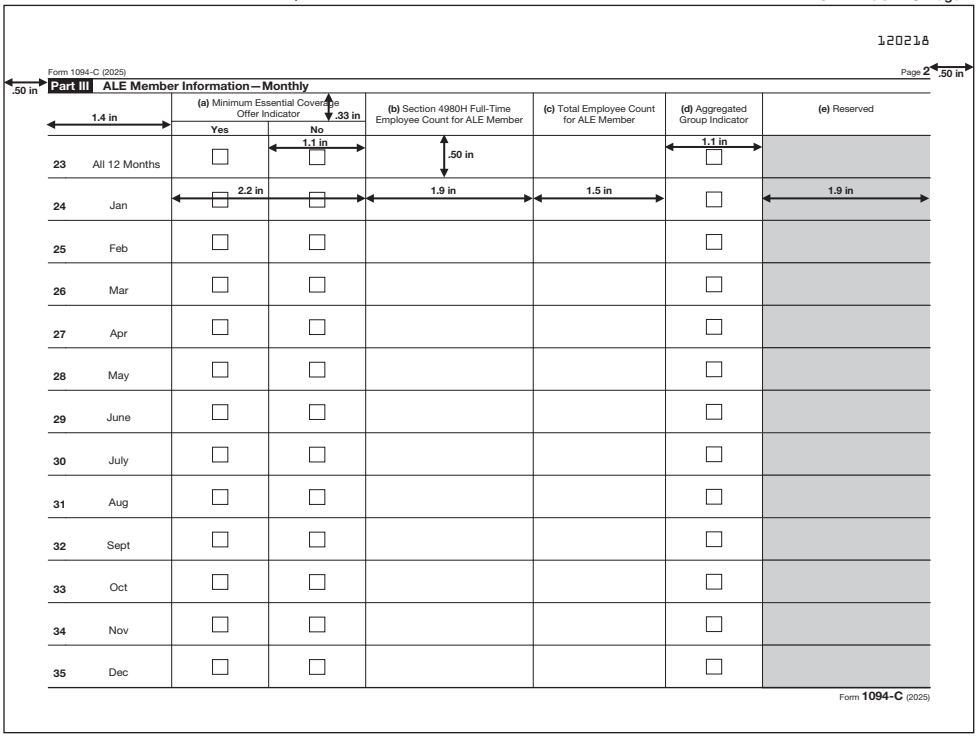


Exhibit F Must be in Landscape

Form 1094-C Page 3

120316

Form 1094-C (2025) Page **3**

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		

Form **1094-C** (2025)

Exhibit G Must be in Landscape

Form 1095-C Page 1

600120

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

Employer-Provided Health Insurance Offer and Coverage

Do not attach to your tax return. Keep for your records.

Go to *www.irs.gov/Form1095C* for instructions and the latest information.

☐ VOID ☐ CORRECTED

OMB No. 1545-2251

2025

Part I Employee

1 Name of employee (first name, middle initial, last name)

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

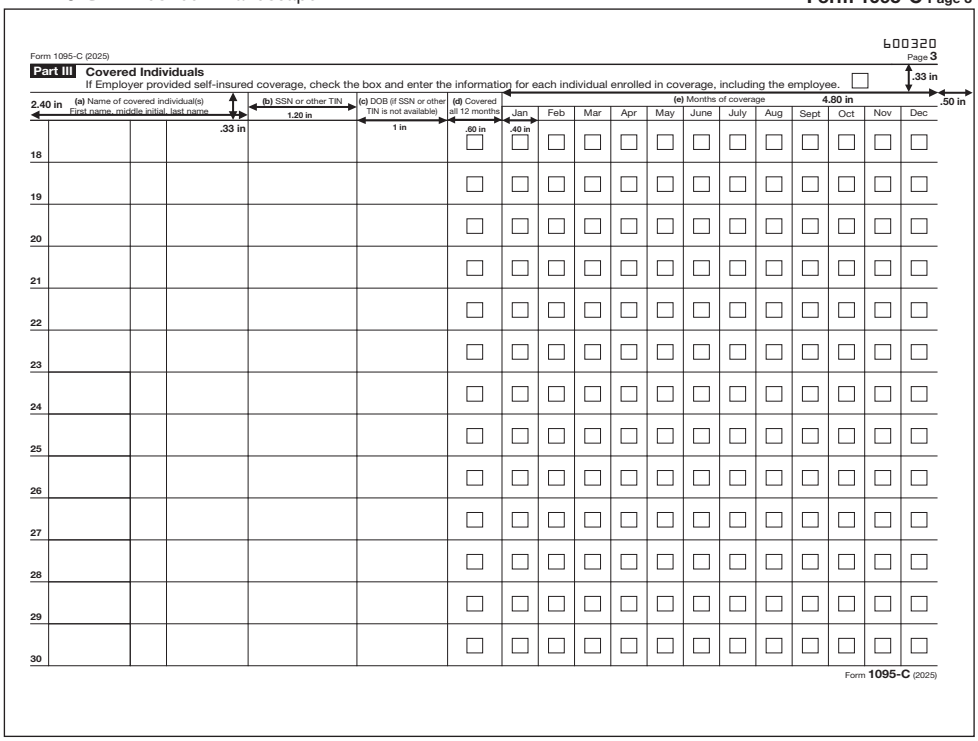
Part II Employee Offer of Coverage | **Employee's Age on January 1** | **Plan Start Month** (enter 2-digit number):

	All 12 Months	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
14 Offer of Coverage (enter required code)													
15 Employee Required Contribution (see instructions)	$	$	$	$	$	$	$	$	$	$	$	$	$
16 Section 4980H Safe Harbor and Other Relief (enter code, if applicable)													
17 ZIP Code													

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 60705M Form **1095-C** (2025) Created 5/21/25

Exhibit H Must be in Landscape

Form 1095-C Page 3



600320

Form 1095-C (2025) Page **3**

Part III **Covered Individuals**

If Employer provided self-insured coverage, check the box and enter the information for each individual enrolled in coverage, including the employee. ☐

	(a) Name of covered individual(s) First name, middle initial, last name			(b) SSN or other TIN	(c) DOB (if SSN or other TIN is not available)	(d) Covered all 12 months	(e) Months of coverage											
							Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
18						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
19						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
20						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
21						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
22						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
23						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
24						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
25						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
26						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
27						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
28						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
29						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐
30						☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐	☐

Form **1095-C** (2025)