

2017 FORM 1095-B AT A GLANCE

A quick reference guide to Form 1095-B

The purpose of Form 1095-B is to provide information about individuals who are covered by minimum essential coverage. The guide below provides need-to-know details on how employers and/or insurance carriers should complete and transmit the form.

Form 1095-B: The Basics

In general, small employers offering employer sponsored self-insured group health plans who are not subject to the employer mandate (employer shared responsibility provisions) and health insurance issuers and carriers will use Form 1095-B to report information about covered individuals. In most cases, Applicable Large Employer Member(s) (ALEM) who offer self-insured group health plans must report information about coverage on Part III of Form 1095-C. However, these ALEMs may furnish Form 1095-B to non-employees who enroll in self-insured health coverage.

How to complete Form 1095-B

There are four sections to Form 1095-B:

- 1 **Part I – Responsible Individual:** Provides demographic information about the responsible individual.
- 2 **Part II – Information About Certain Employer-Sponsored Coverage:** Identifies information about the employer providing coverage in certain cases.

- 3 **Part III – Issuer or Other Coverage Provider:** Identifies information about employers reporting self-insured group health plan coverage, individuals who had coverage for any month during the calendar year.

- 4 **Part IV – Covered Individuals:** Identifies individuals who had coverage for any month during the calendar year.

Additional Information Regarding Form 1095-C:

- 5 **Line 8:** Enter the Origin of Health Coverage. Refer to IRS instructions for additional detail. Insurance companies entering codes A or B on line 8 will complete Part II. Employers reporting self-insured group health plan coverage on Form 1095-B should enter code B on line 8, skip Part II and complete Part III.

Note. This information is not intended to be legal advice and should not be relied upon in lieu of consultation with appropriate legal advisors.

Source. U.S. Department of the Treasury, Internal Revenue Service. (<https://www.irs.gov/pub/irs-pdf/i109495b.pdf>)

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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.

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Part I Responsible Individual

1 Name of responsible individual	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): 5 ▶ <input type="checkbox"/>		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)	(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			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
24			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
25			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>