Client Training HQ

# Common Errors on Form 1094-C and Form 1095-C

## Reporting Errors

There are many reasons why the IRS might reject the Form 1094-C or Form 1095-C. This document highlights some of the most common reasons for 'Rejection' or 'Accepted with Errors'. It is important for companies to note that when a file is rejected it has 60 days from the date of rejection to correct and submit the file. For 'Accepted with Errors', it is recommended that the company corrects the file to mitigate potential risks from filling incorrect data.

## Common Errors on Form 1094-C

| Rule Number | Business Rule text | What does it mean | Error Category | Severity |
|---|---|---|---|---|
| 1094-C-079-01 | Form 1094-C 'BusinessName' and 'EIN' within 'OtherALEMembersGrp' must match the IRS database. | ALE name/FEIN mismatch in Part IV of the 1094-C | **Data Mismatch** | Accepted with Errors |
| 1094-C-004-01 | Form 1094-C, 'BusinessName' and 'EmployerEIN' in 'EmployerInformationGrp' must match the IRS database | FEIN and Employer Name must match what is in the IRS database. | **Data Mismatch** | Reject |
| 1094-C-013-01 | Form 1094-C 'BusinessName' and 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must match the IRS database | The FEIN and Employer Name of the Designated Government Entity (DGE) must match what is in the IRS database. | **Data Mismatch** | Reject |
| 1094-C-015-01 | If Form 1094-C 'MailingAddressGrp' within 'GovtEntityEmployerInfoGrp' has a value, then 'EmployerEIN' within 'GovtEntityEmployerInfoGrp' must have a value. | If any of the DGE fields have a value, all remaining DGE fields must be populated. | **Missing Data** | Reject |

## Common Errors on Form 1095-C

| Rule Number | Business Rule text | What does it mean | Error Category | Severity |
|---|---|---|---|---|
| 1095C-010-01 | Form 1095-C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database | Name/SSN mismatch in Part I of the 1095-C | **Data Mismatch** | Accepted with Errors |
| SHARED-008* | The Information Return 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database | Name/SSN mismatch in Part III of the 1095-C (or part IV of the 1095-B) | **Data Mismatch** | Accepted with Errors |

*It is very common for employers' with self-insured medical plans to not be able to resolve the Shared-008 errors. It is still recommended to reach out to each impacted employee and save documentation of those communications for any potential future IRS inquiries.

## Reviewing and Validating Corrections

1. **Step One: Monitor ACAMS for New and Corrected Forms:**
   Monitor IRS Prep Manager for net new and corrected 1094-C or 1095-C Forms.

2. **Step Two: Validate New and Corrected Forms**
   For New Forms: Review new forms. Exclude any new forms you wish to not distribute.

3. **Step Three: Distribute New and Corrected 1094-C or 1095-C Forms to Recipients:**
   For Fulfillment Clients: Send (Approved) Production 1094-C or 1095-Cs to the Tax Form Management portal.

   For Non-Fulfillment Clients (those not utilizing Equifax® 1095-C Fulfillment services): Export new and corrected forms.

## More Training Available!

Check out additional training resources available on our site, Connections.