

1099 Express

From: "W&I AIR MailBox" <wi.air.mailbox@irs.gov>
Date: Sunday, July 24, 2016 6:50 AM
To: "1099 Express" <sales@1099express.com>; "Margaret Rohn" <mrohn@libbell.com>
Subject: ID2485-2016.2 RE: 1095 Forms

Hello,

You can use the correction process to “un-file’ the form.

USING THE CORRECTION PROCESS TO REMOVE THE RECORD OF COVERAGE FROM AN INCORRECTLY FILED 1095-C

1. Check the ‘CorrectedInd’
2. Revise Part II to align with the [former] full-time employee’s actual status data
3. Uncheck the ‘CoveredIndividualInd’ checkbox
1. Revise Part IV to remove all covered individuals that were reported on the previously-accepted 1095-B and do not include the ‘CoveredIndividualGrp’ tags

1095-C Example Scenario: XYZ Plumbing files a 1095-C showing John Whitney, their Employee, was offered coverage and that John and his wife were covered all year. After sending the return to IRS, XYZ discovers that John had left the company in December of the previous year and that the 1095-C was sent in error.

Remedy: XYZ would correct this issue by sending a Corrected 1095-C to both John and to the IRS with Part II and Part III filled out as follows:

- Line 14 would show Code “1H” in “All 12 Months” showing that John was not offered coverage.
- Line 15 would not be present, since there was no Offer of Coverage
- Line 16 would show “2A” in “All 12 Months” showing that John was not employed during the year
- Uncheck the ‘CoveredIndividualInd’ checkbox
- Remove John Whitney and his three children from the ‘CoveredIndividualGrp’ (Part III) and do not include the ‘CoveredIndividualGrp’ tags

USING THE CORRECTION PROCESS TO REMOVE THE RECORD OF COVERAGE FROM AN INCORRECTLY FILED 1095-B

1. Check ‘CorrectedInd’
2. Revise Part IV to remove all covered individuals that were reported on the previously-accepted 1095-B and do not include the ‘CoveredIndividualGrp’ tags

1095-B Example Scenario: BBBB Insurance Company files a 1095-B for George Catoctin showing George and his three children were covered all year. After sending the return, they find that George should not have been sent a return since no one was covered during the tax year.

Remedy: BBBB Insurance Company would correct this issue by sending a Corrected 1095-B to both George and to the IRS, removing George and his three children from the ‘CoveredIndividualGrp’ (leaving Part IV blank). When filing electronically, do not include

'CoveredIndividualGrp' tags.

Regards,

AIR Mailbox Team, cd

From: 1099 Express [<mailto:sales@1099express.com>]
Sent: Wednesday, July 20, 2016 6:17 PM
To: *W&I AIR MailBox; Margaret Rohn
Subject: 1095 Forms

Dear Air Experts:

We e-Filed a group of 1095 forms to the IRS. They were all "Accepted". Later we found that one of the Forms SHOULD NEVER HAVE BEEN FILED.

How do we UN-FILE that particular form?

Thanks, Bob

Bob Miner *1099Express.com*
E-Mail: Sales@1099Express.com
361 884-1500, Fax 877 874-2807



1099Express.com
An Authorized IRS e-file and software
provider, phone 361 884-1500.