

1095-C BUSINESS RULES FOR TAX YEAR 2015  
Version 2015 v3.0

Error Code	Rule Number	Business Rule Text	Error Category	Severity	Status	Nature of Changes
AIREX116	1095C-001	Form 1095C 'RecordId' must not be a duplicate of another 'RecordId' within the same submission.	Incorrect Data	Reject	Active	
AIRBR600	1095C-002	Form 1095C 'TaxYr' must have a value.	Missing Data	Report Error	Active	
AIRBR400	1095C-003	Form 1095C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Incorrect Data	Report Error	Active	
AIRBR601	1095C-004	Form 1095C 'TaxYr' must have the same value as Form 1094C 'TaxYr'.	Incorrect Data	Report Error	Active	
AIRBR1100 AIRTH200	1095C-005-01	Form 1095C 'OtherCompletePersonName' in 'EmployeeInfoGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR1001	1095C-006	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value equal to "INDIVIDUAL_TIN".	Incorrect Data	Report Error	Active	
AIRBR1002 AIRTH201	1095C-007-01	Form 1095C 'SSN' within 'EmployeeInfoGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR1003 AIRTH202	1095C-008-01	Form 1095C 'SSN' within 'EmployeeInfoGrp' must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR1004 AIRTH203	1095C-009-01	Form 1095C 'SSN' within 'EmployeeInfoGrp' must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRTH106 AIRTN500	1095C-010-01	Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database.	Data Mismatch	Report Error and Reject if over Threshold	Active	
AIRBR1005	1095C-011	Form 1095C 'MailingAddressGrp' within 'EmployeeInfoGrp' must be present (either USAddressGrp or ForeignAddressGrp).	Missing Data	Report Error	Active	
AIRBR1006 AIRTH206	1095C-012-01	If Form 1095C 'AnnualOfferOfCoverageCd' does not have a value, then all occurrences of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR1006 AIRTH206	1095C-013-01	If no data element in Form 1095C 'MonthlyOfferCoverageGrp' has a value, then 'AnnualOfferOfCoverageCd' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR1007 AIRTH207	1095C-014-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value, then it must contain one of the following values, "1A", "1B", "1C", "1D", "1E", "1F", "1G", "1H", "1I", "1J", "1K".	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR1007 AIRTH207	1095C-015-01	If any data element in Form 1095C 'MonthlyOfferCoverageGrp' has a value, then it must contain one of the following values, "1A", "1B", "1C", "1D", "1E", "1F", "1G", "1H", "1I", "1J", "1K".	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR1008 AIRTH208	1095C-016-01	If the values in Form 1095C 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) are not all equal, then 'AnnualOfferOfCoverageCd' must not have a value.	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR1008 AIRTH208 AIRBR1009 AIRTH209 AIRBR1010 AIRTH210	1095C-017-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value, then any occurrence of 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) must have the same value as the 'AnnualOfferOfCoverageCd'.	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR1009 AIRTH209 AIRBR1010 AIRTH210	1095C-018-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value and any data element in 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') has a value, then all data elements in 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') must have a value equal to 'AnnualOfferOfCoverageCd'.	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR1011	1095C-019-01	If Form 1095C, 'AnnualOfferOfCoverageCd' has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then either the 'AnnShrLowestCostMthlyPremAmt' or 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value greater than or equal to zero.	Missing Data	Report Error	Active	
AIRBR1011	1095C-020-01	If any data element in Form 1095C, 'MonthlyOfferCoverageGrp' (JanOfferCd through DecOfferCd) has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", then the corresponding data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) or 'AnnShrLowestCostMthlyPremAmt' must have a value greater than or equal to zero.	Missing Data	Report Error	Active	
AIRBR1012	1095C-021	If Form 1095C 'AnnShrLowestCostMthlyPremAmt' has a value, it must have a value greater than or equal to zero.	Incorrect Data	Report Error	Active	
AIRBR1012	1095C-022	If any data element in Form 1095C 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) has a value, it must be greater than or equal to zero.	Incorrect Data	Report Error	Active	

AIRBR1013	1095C-023	If the values in all data elements in Form 1095C 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) are not all equal, then 'AnnShrLowestCostMthlyPremAmt' must not have a value.	Incorrect Data	Report Error	Active	
AIRBR1014 AIRBR1015	1095C-024	If Form 1095C 'AnnShrLowestCostMthlyPremAmt' has a value, then any data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value equal to the 'AnnShrLowestCostMthlyPremAmt'.	Incorrect Data	Report Error	Active	
AIRBR1014	1095C-025	If Form 1095C 'AnnShrLowestCostMthlyPremAmt' has a value and any data element in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) has a value, then all data elements in 'MonthlyShareOfLowestCostMonthlyPremGrp' (JanuaryAmt through DecemberAmt) must have a value equal to 'AnnShrLowestCostMthlyPremAmt'.	Incorrect Data	Report Error	Active	
AIRBR1016	1095C-026-01	If Form 1095C 'AnnualSafeHarborCd' is present, it must have one of the following values: "2A", "2B", "2C", "2D", "2E", "2F", "2G", "2H", "2I", "2J".	Incorrect Data	Report Error	Active	
AIRBR1016	1095C-027-01	If any data element in Form 1095C 'MonthlySafeHarborGrp' ('JanSafeHarborCd' through 'DecSafeHarborCd') is present, it must have one of the following values: "2A", "2B", "2C", "2D", "2E", "2F", "2G", "2H", "2I", "2J".	Incorrect Data	Report Error	Active	
AIRBR703 AIRTH108	1095C-028-01	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'CoveredIndividualName' in 'CoveredIndividualGrp' must be present.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR703 AIRTH108	1095C-029-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR703 AIRTH108	1095C-030-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR703 AIRTH108	1095C-031-01	If Form 1095C checkbox 'CoveredIndividualAnnualInd' is checked, then 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR703 AIRTH108	1095C-032-03	If in Form 1095C, any checkbox in 'CoveredIndividualMonthlyIndGrp' (JanuaryInd through DecemberInd) is checked then the corresponding 'CoveredIndividualName' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	Changed from New to Active status
AIRBR624 AIRTH212	1095C-033-01	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value of "INDIVIDUAL_TIN".	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR625 AIRTH109	1095C-034-01	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR625 AIRTH109	1095C-035-01	If Form 1095C, 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value, then the corresponding 'SSN' or 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR625 AIRTH109	1095C-036-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has no value and checkbox 'CoveredIndividualAnnualInd' or any checkbox in 'CoveredIndividualMonthlyIndGrp' is checked, then the corresponding 'SSN' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR626 AIRTH110	1095C-037-01	If Form 1095C 'SSN' within 'CoveredIndividualGrp' is present, it must not be equal to sequential numbers (such as 123456789, 234567890, 012345678, etc.).	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR627 AIRTH111	1095C-038-01	If Form 1095C 'SSN' within 'CoveredIndividualGrp' is present, it must not be all the same digits (all ones, twos, threes, fours, fives, sixes, sevens, eights, nines, or zeros).	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRTN500 AIRTH106	1095C-039-01	Form 1095C 'CoveredIndividualName' and 'SSN' in 'CoveredIndividualGrp' must match the IRS database.	Data Mismatch	Report Error and Reject if over Threshold	Active	
AIRBR625 AIRTH109	1095C-040-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has no value and the corresponding checkbox 'CoveredIndividualAnnualInd' or any corresponding checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding 'BirthDt' in 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR628 AIRTH114	1095C-041-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' is present, it must not occur in the future (greater than current processing date).	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIRBR629 AIRTH115	1095C-042-01	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' is present, it must not be earlier than Tax Year minus 120 years.	Incorrect Data	Report Error and Reject if over Threshold	Active	

AIRBR630 AIRTH116	1095C-043-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR630 AIRTH116	1095C-044-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then the corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR630 AIRTH116	1095C-045-02	If Form 1095C 'CoveredIndividualName' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR630 AIRTH116	1095C-046-02	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR804	1095C-047	Form 1095C 'ALEContactPhoneNum' must have a value.	Missing Data	Report Error	Active	
AIRBR1020	1095C-048	If Form 1095C 'AnnualSafeHarborCd' has a value and any data element in 'MonthlySafeHarborGrp' has a value, then all data elements in 'MonthlySafeHarborGrp' must have a value equal to 'AnnualSafeHarborCd'.	Incorrect Data	Report Error	Active	
AIRBR1017	1095C-049	If Form 1095C checkbox 'CoveredIndividualInd' is not checked, then all entries in 'CoveredIndividualGrp' must not have a value.	Incorrect Data	Report Error	Active	
AIRBR630 AIRTH116	1095C-050-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value and no corresponding checkboxes in group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') are checked, then corresponding checkbox 'CoveredIndividualAnnualInd' must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR634 AIRTH117	1095C-051-02	If Form 1095C checkbox 'CoveredIndividualAnnualInd' is checked and any checkbox in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') is also checked, then all checkboxes in 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR630 AIRTH116	1095C-052-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value and the corresponding checkbox 'CoveredIndividualAnnualInd' is not checked, then at least one checkbox in corresponding group 'CoveredIndividualMonthlyIndGrp' ('JanuaryInd' through 'DecemberInd') must be checked.	Missing Data	Report Error and Reject if over Threshold	Active	
AIRBR1000	1095C-053	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value.	Missing Data	Report Error	Active	
AIRBR623	1095C-054	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.	Missing Data	Report Error	Active	
AIREX109	1095C-055	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value.	Missing Data	Reject	Active	
AIREX107	1095C-056	If Form 1095C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value.	Missing Data	Reject	Active	
AIREX111	1095C-057	Form 1095C 'CorrectedUniqueRecordId' within 'CorrectedRecordInfoGrp' must be unique within the transmission.	Incorrect Data	Reject	Active	
AIRBR1019 AIRTH205	1095C-058-01	If Form 1095C 'SSN' within 'EmployeeInfoGrp' has a value, then it must be equal to nine digits.	Incorrect Data	Report Error and Reject if over Threshold	Active	Changed from New to Active status
AIRBR1018 AIRTH204	1095C-059-01	If Form 1095C 'SSN' within 'EmployeeInfoGrp' has a value, then it must not contain alpha characters.	Incorrect Data	Report Error and Reject if over Threshold	Active	Changed from New to Active status
AIRBR642 AIRTH113	1095C-060-01	If Form 1095C 'SSN' within 'CoveredIndividualGrp' has a value, then it must be equal to nine digits.	Incorrect Data	Report Error and Reject if over Threshold	Active	Changed from New to Active status
AIRBR641 AIRTH112	1095C-061-01	If Form 1095C 'SSN' within 'CoveredIndividualGrp' has a value, then it must not contain alpha characters.	Incorrect Data	Report Error and Reject if over Threshold	Active	Changed from New to Active status
AIRBR1021 AIRTH211	1095C-062	If Form 1095C 'StartMonthNumberCd' has a value, then it must have a value of "00", or "01", or "02", or "03", or "04", or "05", or "06", or "07", or "08", or "09", or "10", or "11", or "12".	Incorrect Data	Report Error and Reject if over Threshold	Active	
AIREX102	1095C-063	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then the associated Form 1094C 'CorrectedInd' must not have a value.	Missing Data	Reject	Active	

AIREX135	1095C-064	If Form 1095-C 'CorrectedUniqueRecordId' ('ReceiptId'   'SubmissionId'   'RecordId') is present, then the Unique Submission ID portion ('ReceiptId'   'SubmissionId') must match a Unique Submission ID from a Submission that was previously accepted by IRS.	Data Mismatch	Reject	Active	Changed from New to Active status
AIREX138	1095C-065	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must conform to the following filing pattern: [1-9][0-9]{3}\-.*	Incorrect Data	Reject	New	New Rule
AIREX140	1095C-066	If Form 1095C 'PersonNameControlTxt' has a value, then it must conform to the following pattern: [A-Z][A-Z\-\ ]{0,3}	Incorrect Data	Reject	New	New Rule
AIREX141	1095C-067	Form 1095C 'RecordId' must not have leading zeros.	Incorrect Data	Reject	New	New Rule