ACA Forms – Quick Reference

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| **Form / IRS Code Section** | **What is it?** | **Who is responsible?** | **Where is it sent?** | **What is required from the municipality / offline agency** |
| Designated Governmental Entity Form (DGE) | Authorizes the GIC to repot enrollment information (section 6055) | Municipality / Offline agency | Form is signed by municipality’s / offline agency’s authorized signatory and mailed to the GIC. Form is then countersigned by the GIC and returned to the municipality / offline agency. | DGE Forms due to the GIC by 10/30/2015 |
| Section 6055 | The IRS Code section detailing rules for the individual mandate | Information included in Form 1095-B |  | No action required. |
| Section 6056 | The IRS Code section detailing rules for the Employer Shared Responsibility | Information included in Form 1095-C |  | Please see Form 1095-C |
| 1095-B | Enrollment information (in lieu of Form 1095-C Section III) | GIC | The GIC completes its portion of the forms and sends them to the employees and the IRS. | No action required. |
| 1094-B | The transmittal form for submitting Forms 1095-B | GIC | This form is attached to the completed forms 1095-B and sent to the IRS. | No action required. |
| 1095-C | Offer of coverage information | Municipality / Offline Agency | The municipality / offline agency completes the top 2 sections of the form (as they are not self insured if in the GIC) and sends them to the employees. | Responsible for form. |
| 1094-C | The transmittal form for submitting Forms 1095-C | Municipality / Offline Agency | This form is attached to the completed forms 1095-C and sent to the IRS | Responsible for form. |