Common Ownership



Please have business owner, accountant or attorney complete and sign below.

The Health Insurance Portability and Accountability Act and Affordable Care Act state that all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue code shall be considered one employer.

Please list below all affiliated companies that would qualify as one employer under the above-referenced section of the Internal Revenue Code.

Name of employer group												
Name of Business Entity			Emp (FEI	Employer Federal Tax ID Number (FEIN)								
1.												
2.												
3.												
4.												
5.												
6.												
7.												
8.												
9.												
10.												
Signature required												
I certify that the above-listed business entities are considered as one employer under section 414 of the Internal Revenue Code.												
Sig	ignature Printed name			Date (MMDDYYYY)								
X												
Relationship to company (please check one of the following):												
□ Owner □ Accountant for Employer □ Attorney representing employer												