Rule Number	Business Rule Text	Error Category	Severity	Status	Nature of Changes
1095C-001	Form 1095C 'RecordId' must not be a duplicate of another 'RecordId' within the same submission.	Incorrect Data	Reject	Active	
1095C-003	Form 1095C 'TaxYr' must match the year of the schema versions being supported by the AIR system.	Incorrect Data	Reject	Active	
1095C-004	Form 1095C 'TaxYr' must have the same value as Form 1094C 'TaxYr'.	Incorrect Data	Reject	Active	
1095C-006	Form 1095C 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value equal to "INDIVIDUAL_TIN".	Incorrect Data	Report Error	Active	
1095C-007-02	If 'OtherCompletePersonName' in 'EmployeeInfoGrp' has a value, then 'SSN' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
1095C-010-01	Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database.	Data Mismatch	Report Error and Reject if over Threshold	Active	
1095C-011-02	Form 1095C 'MailingAddressGrp' within 'EmployeeInfoGrp' must have a value (either USAddressGrp or ForeignAddressGrp).	Missing Data	Report Error	Active	
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	
1095C-019-05	If Form 1095C 'AnnualOfferOfCoverageCd' has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", or "1L", or "1M", or "1N", or "1O", or "1P", or "1Q", or "1T", or "1U", then 'AnnlEmployeeRequiredContriAmt' or all instances of 'MonthlyEmployeeRequiredContriGrp' ('JanuaryAmt' through 'DecemberAmt') must have a value less than 3,500.	Missing Data	Report Error	Active	
1095C-020-05	If any data element(s) in Form 1095C 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') has a value of "1B", or "1C", or "1D" or "1E", or "1J", or "1K", or "1L", or "1M", or "1N", or "1O", or "1P", or "1Q", or "1T", or "1U", then the corresponding data element(s) in 'MonthlyEmployeeRequiredContriGrp' ('JanuaryAmt' through 'DecemberAmt') or the 'AnnlEmployeeRequiredContriAmt' must have a value less than 3,500.	Missing Data	Report Error	Active	
1095C-028-03	If Form 1095C checkbox 'CoveredIndividualInd' is checked, then at least one instance of 'CoveredIndividualGrp' must have a value.	Missing Data	Report Error and Reject if over Threshold	Active	
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	
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	
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	
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	
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	
1095C-041-03	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must not occur after the end of the reported Tax Year.	Incorrect Data	Report Error and Reject if over Threshold	Active	
1095C-042-02	If Form 1095C 'BirthDt' in 'CoveredIndividualGrp' has a value, then it must not be earlier than Tax Year minus 120 years.	Incorrect Data	Report Error and Reject if over Threshold	Active	
1095C-047	Form 1095C 'ALEContactPhoneNum' must have a value.	Missing Data	Report Error	Active	
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	
1095C-053-01	If Form 1095C 'SSN' in 'EmployeeInfoGrp' has a value, then 'TINRequestTypeCd' in 'EmployeeInfoGrp' must have a value.	Missing Data	Report Error	Active	
1095C-054	If Form 1095C 'SSN' in 'CoveredIndividualGrp' has a value, then the corresponding 'TINRequestTypeCd' must have a value.	Missing Data	Report Error	Active	
1095C-055-01	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then 'CorrectedUniqueRecordId' must have a value.	Missing Data	Reject	Active	
1095C-056-01	If Form 1095C 'CorrectedInd' has a choice of "No" indicated, then 'CorrectedUniqueRecordId' must not have a value.	Missing Data	Reject	Active	
1095C-057-01	Form 1095C 'CorrectedUniqueRecordId' within 'CorrectedRecordRecipientGrp' must be unique within the transmission.	Incorrect Data	Reject	Active	
1095C-063-01	If Form 1095C 'CorrectedInd' has a choice of "Yes" indicated, then the associated Form 1094C 'CorrectedInd' must not have a choice of "Yes".	Missing Data	Reject	Active	

1095C-064-02	If Form 1095C 'CorrectedUniqueRecordId' ('ReceiptId' | 'SubmissionId' | 'RecordId') has a value, 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	
1095C-070	If Form 1095C 'CorrectedUniqueRecordId' is present, then 'TaxYr' must be equal to the 'TaxYr' of the submission that contains the original return.	Data Mismatch	Reject	Active	
1095C-071	If 'TestFileCd' has a value of "T" and the 1095C has an 'SSN' present within 'EmployeeInfoGrp', then it must match the reference data set.	Data Mismatch	Reject	Active	
1095C-075-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value of "1L", or "1M", or "1N", or "1O", or "1P", or "1Q", or "1T", or "1U", then either the 'AnnualICHRAZipCd' or all occurrences of 'MonthlyICHRAZipCdGrp' ('JanICHRAZipCd' through 'DecICHRAZipCd') must have a value.	Missing Data	Report Error	Active	
1095C-076-01	If any data element in Form 1095C 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') has a value of "1L", or "1M", or "1N", or "1O", or "1P", or "1Q", or "1T", or "1U", then the corresponding data element in 'MonthlyICHRAZipCdGrp' ('JanICHRAZipCd' through 'DecICHRAZipCd') or 'AnnualICHRAZipCd' must have a value.	Missing Data	Report Error	Active	
1095C-077-01	If Form 1095C 'AnnualOfferOfCoverageCd' has a value of "1L", or "1M", or "1N", or "1O", or "1P", or "1Q", or "1T", or "1U", then 'AgeNum' must have a value.	Missing Data	Report Error	Active	
1095C-078-01	If any data element in Form 1095C 'MonthlyOfferCoverageGrp' ('JanOfferCd' through 'DecOfferCd') has a value of "1L", or "1M", or "1N", or "1O", or "1P", or "1Q", or "1T", or "1U", then 'AgeNum' must have a value.	Missing Data	Report Error	Active	
Shared-001	If the Information Return checkbox 'CorrectedInd' is not checked and '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	Active	
Shared-002	If the Information Return checkbox 'CorrectedInd' is not checked and '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	Active	
Shared-003	If the Information Return checkbox 'CorrectedInd' is not checked and '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	Active	
Shared-004	If the Information Return checkbox 'CorrectedInd' is not checked and '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	Active	
Shared-005	If the Information Return checkbox 'CorrectedInd' is not checked and '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	Active	
Shared-006	If the Information Return checkbox 'CorrectedInd' is not checked and '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	Active	
Shared-008	The Information Return 'CoveredIndividualName' and 'SSN' within 'CoveredIndividualGrp' must match the IRS database.	Incorrect Data	Report Error	Active	
Shared-009-01	If 'TestFileCd' has a value of "T" and the Information Return has an 'SSN' present within 'CoveredIndividualGrp', then it must match the reference data set.	Data Mismatch	Reject	Active	
Threshold-001	The number of allowable errors in this Submission has been exceeded. Correct all errors in the submission and resubmit as a replacement.	Threshold	Reject	Active	