

In order to correct the TIN errors the employer will need to reach out to employees to gather the correct information. Here is an overview of steps:

- Consult with the employee to verify there were no lapses in communicating the employee's correct information.
- Make sure the employee's personnel documents are up-to-date and in order.
- If the employee no longer works for the employer try to obtain the correct information. The employer may have to try different methods and make multiple attempts before obtaining the information.
- Document all efforts made to solicit the correct information so that a good faith effort can be proved in the event of an IRS audit.
- When corrected information has been received please provide it to Continuum and we can resubmit the errored records with the help of our vendor partner.

The most common error is related to missing or incorrect names. The IRS provides a full guide for these errors: <https://www.irs.gov/pub/irs-pdf/p1586.pdf> that can be reviewed. Below is an excerpt that will outline some of the steps needed.

Pending the issuance of final regulations under 1.6055-1, reporting entities filing Form 1095-B, *Health Coverage*, or Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, will not be subject to penalties for the inclusion of an incorrect TIN if they comply with the requirements of Treas. Reg. 301.6724-1(f) with the following modifications:

1. The initial solicitation is made at an individual's first enrollment, or
2. The second solicitation is made at a reasonable time after receipt of a notice of incorrect TIN, and
3. The third solicitation is made by December 31 of the year following the initial solicitation.

Further, for reporting entities filing Form 1095-B, *Health Coverage*, or Part III of Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, the initial solicitation requirement is satisfied for already enrolled individuals if the reporting entities request enrollee TINs either as part of the application for coverage or at any other point before July 29, 2016. Consistent with the rule above, a reporting entity that makes the first annual solicitation within 75 days after receipt of a notice of incorrect TIN will be treated as having made the second solicitation within a reasonable time. See Prop. Treas. Reg. 1.6055-1.

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→ **Note:** TIN solicitations made to the responsible individual for a policy or plan are treated as TIN solicitations of every covered individual on the policy.

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Additionally, a reporting entity is not required to solicit a TIN from an individual whose coverage is terminated.

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→ **Reminder:** If a corrected TIN is received from the payee, include it on any future information return filed for that payee. A correction for a return with an incorrect TIN is not required unless also correcting a money amount. However, an employer should file a Form W-2c, *Corrected Wage and Tax Statement*, even if the employer is only filing Form W-2c to correct an employee's SSN.

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Here are some examples of the errors you may see and what they mean.

**Error Code:** **1095C-010-01** - Form 1095C 'OtherCompletePersonName' and 'SSN' in 'EmployeeInfoGrp' must match IRS database

**Error Identifies:** *Employee's Name/SSN does not match the IRS data base*

**Error Code:** **Shared-008** - Form 1095C 'CoveredIndividualName' and 'SSN' in 'CoveredIndividualGrp' must match the IRS database.

**Error Identifies:** *Covered Individual (Employee, Spouse and/or dependent(s)) Name/SSN under Part III do not match the IRS data base*