

Quick Reference Guide Required Tax Documentation

The most recent Quarterly Wage and Tax Statement (UITR) must be provided by all businesses of 2 or more eligible employees desiring to apply for health coverage. **If a Wage and Tax is not required, the following documentation must be provided.**

C Corporation	Form 1120 Form 941 Schedule E Payroll Ledger (if company has been in business < 3 months) Articles of Incorporation/Organization (if company has been in business < 3 months) Bylaws (for groups < 6 employees)
S Corporation	Form 1120S Schedule K1 Form 941 (if there are employees, in addition to shareholders) Payroll Ledger (if company has been in business < 3 months) Articles of Incorporation/Organization (if company has been in business < 3 months) Bylaws (for groups < 6 employees)
Partnership	Form 1065 K-1's Schedule SE (if group is required to file) Payroll Ledger (if company has been in business < 3 months) Partnership Agreement
Sole Proprietorship	Form 1040 Schedule C Schedule SE (if required to file) Payroll Ledger (if company has been in business < 3 months) Business License (if company has been in business < 3 months)
LLC (Limited Liability Company)	See "C Corporation" or "Partnership"
Acquisitions	Letter on company letterhead explaining situation Legal Transfer/Acquisition Documents UITR from the acquired company Payroll Ledger
Non-Profit Organization	941 W2's 990 (if gross receipts are over \$25,000) Payroll Ledger
Husband and Wife Groups	See "C Corporation", "S Corporation", "Partnership", or "Sole Proprietorship". Also, must have legal documentation that both parties are receiving financial compensation from the employer.
Farm	1040 Schedule F or 4835. If husband and wife, provide one (Sch F/4835) for each. If only one spouse is listed on Schedule F, payroll is required for the other spouse.
Ranch	1040, 943, and Schedule F
Leased Employees/PEO's	a) UITR or Service Bill <i>and</i> b) Employer Waiver from PEO health plan or copy of Leasing Agreement

Please be aware that this is a general list of documents that may be required. Insurance carrier reserves the right to request additional information as deemed appropriate by insurance carrier, and as provided for in guidelines established by the Division of Insurance and Colorado State Statutes and other governing authorities that may apply to each case.