

## Tax Documentation

The following information was either provided by State legislation (as in the case of a self-employed individual), or by the Maryland Office of Unemployment Insurance to determine which tax documents are available to verify eligibility of an employer group and its employees:

<b>TYPE OF BUSINESS</b>	<b>DLLR/OUI 15/16 REQUIRED IF EMPLOYEES ARE</b>	<b>DLLR/OUI 15/16 NOT REQUIRED IF EMPLOYEES ARE</b>	<b>IF NO DLLR/OUI 15/16 REQUIRED, SUBMIT INSTEAD</b>
<b>Self-Employed Individuals</b>  <b>Self-Employed “Licensed Professionals”</b> such as <i>Attorneys, physicians (LLP “Limited Liability Partnership” excluded)</i>			<b>Signed Form 1040 or 1040EZ and any one of the following: Schedule C, C-EZ, F, SE, Form 1120, 1120-S or Form 1065 with K-1, Form 7004, and Form 4868.</b>  <b>Articles of (Professional) Incorporation and “Letter of Good Standing”</b> from licensing group
<b>Effective 10/1/05 self-employed are no longer considered “small employer groups.” No open enrollment periods will be offered.</b>			
<b>Corporation</b> <i>(HB 857, HB 988 or HB 1359: 2+ eligibles)</i>			<b>Form 1120, Form 1120-S or Articles of Incorporation</b> showing owners of business
<i>Note: In most cases, corporations will have a formal Wage &amp; Tax (DLLR/OUI 15/16)**</i>			
<b>Sole Proprietorship</b> <i>(HB 857, HB 988 or HB 1359: 2+ eligibles)</i>	Owner’s children (over age 21) Other employees	Owner Spouse Owner’s children (under age 21) Owner’s parents	<b>Signed Schedule C/ F</b> Showing <i>at least</i> Husband and wife as Owners**
<b>Partnership</b> <i>(HB 857, HB 988 or HB 1359: 2+ eligibles)</i>	Spouse Owner’s children Other employees	Partners	<b>Form 1065 and signed K-1 forms for each Partner**</b>
<b>Non-Profit Organization</b> <i>(1 sole eligible employee working 20 hrs/wk)</i>		Any employee(s)	<b>IRS Form 501(c)(3)</b> a.k.a. “Letter of Determination” w/ <b>notarized letter</b> on company letter-head, listing employees, hours per week/eligibility status*

Note that a current Wage and Tax Statement (DLLR/OUI 15/16) is required on all accounts including those migrating between CareFirst companies. Stock certificates are not accepted as proof of ownership.

\*In lieu of Form 501 C 3, will accept the Charter Documents of the organization along with an Affidavit of a CPA certifying the status of the organization pursuant to IRC 501 C 3.

\*\*If the owners are the only employees, in addition to the tax documents they must also submit a notarized letter on company letterhead listing the name of each, the number of hours per week each works, and their eligibility status.