

TAX DOCUMENTATION

The following information was either provided by State legislation or by the **appropriate Insurance Bureau** to determine which tax documents are available to verify eligibility of an employer group and its employees:

TYPE OF BUSINESS	WAGE AND TAX STATEMENT REQUIRED IF EMPLOYEES ARE	WAGE AND TAX STATEMENT NOT REQUIRED IF EMPLOYEES ARE	IF NO DLLR/OUI 15/16 REQUIRED, SUBMIT INSTEAD
Corporation			Form 1120, Form 1120-S or Articles of Incorporation showing owners of business
Sole Proprietors	Owner's children (over age 21) Other employees	Owner Spouse Owner's children (under age 21)	Signed Schedule C/ F Showing at least Husband and wife as Owners**
Partnership	Spouse Owner's children Other employees	Partners	Form 1065 and signed K-1 forms for each **Partner
Non-Profit Organization		Any employee(s)	IRS Form 501(c)(3) a.k.a. "Letter of Determination" w/ notarized letter on company letter-head, listing employees, hours per week/eligibility status*

Note that a current Wage and Tax Statement is required on all accounts. Stock certificates are not accepted as proof of ownership.

*In lieu of Form 501 C 3, CareFirst 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, they must submit a notarized letter on company letterhead listing each name, the number of hours per week each works, and their eligibility status.

Note: In most cases, corporations will have a formal Wage & Tax Statement**