

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:

TYPE OF BUSINESS	DEED REQUIRED IF EMPLOYEES ARE	DEED NOT REQUIRED IF EMPLOYEES ARE	IF NO DEED REQUIRED, SUBMIT INSTEAD
Self-Employed Individuals (HB8 – open enrollment twice a year) Self-Employed “Licensed Professionals” such as attorneys, physicians (HB8 open enrollment) (LLP “Limited Liability Partnership” excluded)			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, Form 4868. Articles of (Professional Incorporation and “Letter of Good Standing” from licensing group

Note: If a self-employed individual has **additional employees who are ineligible**, they should **submit their quarterly DEED DLLR/OUI 15/16**, in addition to their other required information. On the DLLR/OUI 15/16, the self-employed individual must **note the status of each ineligible employee** (e.g. “part-time” or “spousal waiver”).

Corporation (HB 857, HB 988 or HB 1359: 2+ eligibles)			Form 1120, Form 1120-S Or Articles of Incorporation showing owners of business
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Note: In most cases, corporations will have a formal Wage & Tax (DLLR/OUI 15/16) **

Sole Proprietorship (HB 857, HB 988 or HB 1359: 2+ eligibles)	Owner’s children (over age 21) Other employees	Owner Spouse Owner’s children (under age 21) Owner’s parents	Signed Schedule C/ F showing at <i>least</i> husband and wife as owners **
Partnership (HB 857, HB 988 or HB 1359: 2+ eligibles)	Spouse Owner’s children Other employees	Partners	Form 1065 and signed K-1 forms for each Partner **
Non-Profit Organization (at least 1 eligible employee working 20 hrs/wk)		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 (DLLR/OUI 15/16) is required on 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, they must submit a notarized letter on company letterhead listing the name of each, the number of hours per week each works, and their eligibility status.