

PeopleSoft ACA Reporting Process

Overview:

- This section is designed for Districts using PeopleSoft for ACA reporting of Forms 1095-C and 1094-C.

Legal Disclaimer

This presentation and the information contained herein are intended to be used as general guidance only. This does not constitute the provision of legal advice, tax advice, accounting services, investment advice or professional consulting of any kind. The information provided herein should not be used as a substitute for consultation with professional tax experts, finance/accounting staff, and/or legal counsel.

- Process Overview:
 - o PeopleSoft system users will be given the steps to provide the Payroll Services team the 1095 eligibility and coverage information.
 - o It is the District's responsibility to determine each employee's eligibility and coverage information and submit the data to Payroll Services for form generation and transmittal to the IRS.
 - o Users will be able to run a Query and a Report that will provide necessary information to be loaded to the ACA Eligibility Template.
 - o The Template will then be uploaded to PeopleSoft to prepare the Draft 1095-C data form.
 - o The Payroll Services team will provide a Draft of 1095-C data for the District to review and make any updates.
 - o Payroll Services will upload the changes and provide an updated Draft 1095-C data for District to review and change. This process will continue until the District provides final approval of the 1095-C for printing.
 - o Then Payroll Services will provide a pre-populated Form 1094-C form for District to sign and return.

Template Instructions:

Step 1: Obtaining Employee's Job Information

Run the following query: M_HR_PAY_ACA_FOR_TEMPLATE. This query contains required job information to upload to the template that will be used to generate the Form 1095-C. This query will pick up all employees as of the date of the query who were employed with your District. Since the query reports all positions for each employee, including those with terminations (due to job terminations, deceased status or retirement), you will need to review each employee, eliminating extra rows and consolidating, as needed. Your final list should have the employee listed once and will be used determine eligibility for the reporting the year.

Sample on next page.

Original Download of query:

Empl ID	First Name	Last Name	Empl Rec	Hire Dat	Term Dat	Prim/Sec	Posit#	Empl Class	Descr	Full/PT	STD HR per W	FTE	Pay Statu
XXXXXX	ERIC	MORFIN	0	9/20/2004		Primary Job	10490461	Certificated	Teacher	Full-Time 10 months	35.00	1.000000	Active
XXXXXX	ERIC	MORFIN	1	9/20/2004		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	JOHN	SWAFFORD	0	9/5/1995		Primary Job	10490913	Certificated	Teacher	Full-Time 10 months	35.00	1.000000	Active
XXXXXX	JOHN	SWAFFORD	1	9/5/1995		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	NICOLE	BROWN	1	1/31/2005		Primary Job	10490581	Certificated	Teacher	Full-Time 10 months	35.00	1.000000	Active
XXXXXX	NICOLE	BROWN	2	1/31/2005		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	LAURETTE	PILKERTON	0	2/21/2007		Primary Job	10490263	Certificated	Teacher	Part-Time 10 months	14.00	0.400000	Active
XXXXXX	LAURETTE	PILKERTON	1	2/21/2007	6/30/2016	Secondary J	10491200	Substitutes	Substitute Teacher	Daily	5.00	0.000000	Terminated
XXXXXX	LAURETTE	PILKERTON	2	2/21/2007		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	LAURETTE	PILKERTON	3	2/21/2007		Secondary J	10491900	Certificated Hourly	Summer School Teacher	Hourly	1.00	0.000000	Active
XXXXXX	LAURETTE	PILKERTON	4	8/18/2016		Secondary J	10490724	Certificated	Teacher	Part-Time 10 months	14.00	0.400000	Active
XXXXXX	GAIL	VOORHES	0	9/14/1990		Primary Job	10491200	Substitutes	Substitute Teacher	Daily	5.00	0.000000	Active
XXXXXX	GAIL	VOORHES	1	9/14/1990		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active

Sample of rows to remove:

Empl ID	First Name	Last Name	Empl Rec	Hire Date	Term Date	Prim/Sec	Posit#	Empl Class	Descr	Full/PT	STD HR per Wee	FTE	Pay Status
XXXXXX	ERIC	MORFIN	0	9/20/2004		Primary Job	10490461	Certificated	Teacher	Full-Time 10 months	35.00	1.000000	Active
XXXXXX	ERIC	MORFIN	1	9/20/2004		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	JOHN	SWAFFORD	0	9/5/1995		Primary Job	10490913	Certificated	Teacher	Full-Time 10 months	35.00	1.000000	Active
XXXXXX	JOHN	SWAFFORD	1	9/5/1995		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	NICOLE	BROWN	1	1/31/2005		Primary Job	10490581	Certificated	Teacher	Full-Time 10 months	35.00	1.000000	Active
XXXXXX	NICOLE	BROWN	2	1/31/2005		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	LAURETTE	PILKERTON	0	2/21/2007		Primary Job	10490263	Certificated	Teacher	Part-Time 10 months	14.00	0.400000	Active
XXXXXX	LAURETTE	PILKERTON	1	2/21/2007	6/30/2016	Secondary J	10491200	Substitutes	Substitute Teacher	Daily	5.00	0.000000	Terminated
XXXXXX	LAURETTE	PILKERTON	2	2/21/2007		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active
XXXXXX	LAURETTE	PILKERTON	3	2/21/2007		Secondary J	10491900	Certificated Hourly	Summer School Teacher	Hourly	1.00	0.000000	Active
XXXXXX	LAURETTE	PILKERTON	4	8/18/2016		Secondary J	10490724	Certificated	Teacher	Part-Time 10 months	14.00	0.400000	Active
XXXXXX	GAIL	VOORHES	0	9/14/1990		Primary Job	10491200	Substitutes	Substitute Teacher	Daily	5.00	0.000000	Active
XXXXXX	GAIL	VOORHES	1	9/14/1990		Secondary J	10491710	Certificated Hourly	Certificated Hourly-Extra Time	Hourly	1.00	0.000000	Active

NOTE:

Eric Morfin, John Swafford and Nicole Brown have an Active Pay status with an FTE of 35 hours per week and FTE 1.0 and additional Hourly Positions. These Teachers have already qualified for Benefits with 30 hours or greater. You can remove the other Job Hourly records (highlighted in yellow) since they have qualified with the STD HRs per week of 35 hours.

Laurette Pilkerton has two Job records of 14 hours per week and an FTE .40 each and additional Daily and Hourly positions. You will need to combine the two records and change the hours per week to 28 and the FTE to .80 and remove the daily and hourly positions and position that have been terminated (highlighted in yellow).

Gail Voorhes does not have an FTE and does not have a job assignment that averages 30 hours or more. Remove one row (typically the row that is the lowest FTE/fewest Standard Hours-highlighted in yellow).

Step 2: Copying the consolidated Employee list to the Template

After you have evaluated and edited the employee data from the Query, copy and paste it to the template. Then complete the required columns on the template.

The first part of the template (columns in blue) matches the Query columns (job data):

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
Empl ID (Text)	First Name	Last Name (No Commas or Periods)	Empl Record	Hire Date (M/D/YYYY)	Term Date (M/D/YYYY)	Prim/Sec	Posit#	Empl Class	Descr	Full/PT	STD HR per Week	FTE	Pay Status	Affordable Care Act Common ID (3-digit district number as Text format)	Effective Date (MM/DD /YYYY)	Effective Sequence (Default to 0)

Step 3: Complete the second part of the template (columns in orange) for eligibility:

R	S	T	U	V	W	X	Y	Z	AA	AB	AC	AD	AE
ACA Eligibility Status: A = Always Eligible E = Eligible X = Excluded I = Ineligible U = To be determined	Hours of Service (e.g. 2.51)	Work Period: M = Monthly W = Weekly I = Ineligible U = To Be Determined	Evaluation Begin Date	Evaluation End Date	Administration Begin Date	Administration End Date	Stability Begin Date	Stability End Date	Calculation Method: M = Monthly L = Look Back	Measurement Weeks	Non- Assessment Period: Y or N	Non-Assessment Reason: Leave Blank - OR - FYR = First Year as ALE Period ICS = Initial Period - Status Change IHR = Initial Period - Hire IRH = Initial Period - Rehire WCS = Wait Period - Status Change WHH = Wait Period - Hire	Non-Assessment End Date: Leave Blank if Not Applicable

Obtaining Average Hours of Service (Column S)

- To populate the Hours of Service in Column S, use the ACA Report by District (see Third Party ACA Reporting file for instructions). Note: this is a general tool so be sure to review all rows, paying particular attention to monthly Certificated part-time employees.

Completing the other remaining Eligibility columns (in orange):

To assist you in completing the Eligibility section (orange columns), we have provided brief descriptions of the required columns (see the following pages). These descriptions below are intended to assist you as you complete the template and are not necessarily full definitions as defined by the IRS. For full definitions and instructions, please refer to the IRS website/ACA.

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Column Descriptions: For Eligibility

Column	Notes
Eligibility Status	<ul style="list-style-type: none"> • <u>Always Eligible</u>: A salaried full time employee who is always eligible for Benefits. Enter value A- (review full time status definition). • <u>Eligible</u>: An employee whose average hours is equal to or above the minimum hours/week or hours/month so that the employee is considered Benefits Full Time. The employee is eligible for Benefits. Enter value E. • <u>Excluded</u>: For example, volunteer employees, student employees. Enter value X. • <u>Ineligible</u>: An employee whose average hours is below the minimum hours/week or hours/month so that the employee is considered for Benefits Part time. The employee is not eligible for Benefits. Enter value I. • <u>To be determined</u>: Unable to determine whether the employee is Benefits Part Time for Full Time. District needs to review and determine the employee's ACA Eligibility status. Enter value U.
Hours of Service	<p>Hours for which an employee is paid (or entitled to payment), and paid time off due to vacation, holiday, illness, jury duty, military duty and Leave of Absence. Please enter the average hours based on all jobs for the employee. Review all rows, especially for monthly part-time Certificated employees.</p> <ul style="list-style-type: none"> • Run the ACA Report by District. Instructions on running that report can be found in the documentation Section 4 – Third Party ACA Reporting found on the ACA page of the Payroll Audit website. You will need to calculate the average hours.
Work Period	<p>ACA Full time employee is defined as working or hired and expected to work at least 30 hours per week or 130 hours per month: (52 weeks x 30 hours)/12 month.</p> <ul style="list-style-type: none"> • Enter W for a Weekly work period for average hours of service. • Enter M for a Monthly work period for average hours of service. • Enter I for Ineligible, if the employee is not eligible for Benefits due to average hours being below the minimum hours/week or hours/month. • Enter U if district is Unable to determine whether the employee is Benefits Part Time for Full Time. District needs to review and determine the employee's ACA Eligibility status.

Column Descriptions: For Eligibility Cont'd.

Column	Notes
Evaluation Begin Date	<p>Also known as Measurement Period.</p> <p>This is a measurement or evaluation period that is chosen by the employer that applies to all employees (except new) to determine the employee's average service hours. This can be a period of 3 to 12 months.</p> <ul style="list-style-type: none">• Please indicate the start date of the Evaluation period selected by your District.
Evaluation End Date	<ul style="list-style-type: none">• Indicate the end date of the Evaluation period as explained above.
Administration Begin Date	<p>Administrative Period can be a total maximum date of 90 days and usually follows the end of the evaluation date and before the beginning of the Stability period.</p> <ul style="list-style-type: none">• Indicate the Begin date of the Administration period.
Administration End Date	<ul style="list-style-type: none">• Indicate the end date of the Administration period as explained above.
Stability Begin Date	<p>The Stability period should be a period of at least 6 months and cannot be shorter than the corresponding Measurement or Evaluation Period.</p> <ul style="list-style-type: none">• Indicate the Stability Begin Date
Stability End Date	<ul style="list-style-type: none">• Indicate the end date of the Stability Period as explained above
Calculation Method:	<p>The method used to determine full time ACA eligibility</p> <ul style="list-style-type: none">• Indicate M for monthly• Indicate L for Look Back.
Measurement Weeks	<ul style="list-style-type: none">• Number of weeks in the evaluation period

Column Descriptions: For Eligibility Cont'd.

Column	Notes
Non-Assessment Period	<p>A Limited Non-Assessment Period generally refers to a period during which an ALE Member will not be subject to an assessable payment and in certain cases for a full-time employee, regardless of whether that employee is offered health coverage during that period. Please provide the Non-Assessment begin date if applicable.</p> <ul style="list-style-type: none"> • Indicate Y for Yes • Indicate N for No
Non-Assessment Reason	<p>Non-Assessment Reason: Leave Blank - OR – Choose one of the following values</p> <ul style="list-style-type: none"> • FYR = First Year as ALE Period (January through March of the first calendar year in which an employer is an ALE, but only for an employee who was not offered health coverage by the employer at any point during the prior calendar year. For example, 2015 is not the first year that an employer is an ALE, if that employer was an ALE in 2014). This is rare and may not apply. • IHR = Initial Period – Hire (Variable hour employee, seasonal employee or part-time employee at the initial measurement period due to hire.) • IRH = Initial Period – Rehire (A variable hour employee, seasonal employee or part-time employee at the initial measurement period due to rehire.) • ICS = Initial Period - Status Change (The employee is reasonably expected to be a full-time employee at waiting period, and the employment status then changes to be a variable hour employee, seasonal employee or part-time employee.) • WHR = Wait Period - Hire: The employee is reasonably expected to be a full-time employee at waiting period due to hire. • WRH = Wait Period – Rehire (The employee is reasonably expected to be a full-time employee at waiting period due to rehire.) • WCS = Wait Period - Status Change (A variable employee, seasonal employee or part-time employee at the initial measurement period, whose employment status then changes to a position that is reasonably expected to be full-time.)
Non-Assessment End Date	<ul style="list-style-type: none"> • Enter the end date of the non-assessment period

Step 3: Draft 1095-C data

- Payroll Services will then load the template to PeopleSoft to produce a Draft of the 1095-C data in an Excel file.

Name	ID	Employee	Data Source Type	All Months	Jan	Mar	Feb	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
Veach,Gary M	xxxxxx	CDS1	P		1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E
Veach,Gary M	xxxxxx	CDS2	P		2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C
Veach,Gary M	xxxxxx	LCST	P		0	0	0	0	0	0	0	0	0	0	0	0
Robinson,Ginny D	xxxxxx	CDS1	P		1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E
Robinson,Ginny D	xxxxxx	CDS2	P		2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C
Robinson,Ginny D	xxxxxx	LCST	P		0	0	0	0	0	0	0	0	0	0	0	0
Beeunas,Kenneth R	xxxxxx	CDS1	P		1E	1E	1E	1E	1E	1H	1H	1H	1H	1H	1H	1H
Beeunas,Kenneth R	xxxxxx	CDS2	P		2C	2C	2C	2C	2C	2B	2A	2A	2A	2A	2A	2A
Beeunas,Kenneth R	xxxxxx	LCST	P		0	0	0	0	0	0	0	0	0	0	0	0

- District will need to review the results for each employee.
- Please see Glossary of Terminology for 1095C indicator Codes.
 - Following is a general guide to reading the Excel file

Column	Value	Description
Employee Data	CDS1	Code Series 1 (refers to Offer of Coverage) addresses: <ul style="list-style-type: none"> Whether an individual was offered coverage What type of coverage was offered Which months that coverage was Offered
	CDS2	Code Series 2 (refers to Safe Harbor Code) addresses: <ul style="list-style-type: none"> Whether the individual was employed and if so, whether he or she was full time or part time Whether the employee was enrolled in coverage Whether the employer is eligible for transition relief as an employer with a non-calendar year plan or as a contributor to a union health plan. Whether coverage was affordable and if so, based on which IRS safe harbor code.
	LCST	Lowest Cost (LCST) addresses: Lowest cost employee paid premium option within the District.
Data Source	P	P indicates PeopleSoft generated
	T	T indicates that it is not generated by PeopleSoft
All Months		Do Not Modify

Note: If employee waived coverage, use Code 1E for all months waived.

- District will need to review the results for each employee
 - o If changes are needed, make them directly on the Excel file as indicated below:
 - o To change data on an existing:
 - Change the Data Source column value to T
 - Highlight the entire row which contains the change
 - Return the updated 1095-C draft data back to the Payroll Services secure file transfer site.
 - o To add a new employee:
 - Each employee should have three rows (one for CDS1, CDS2, LCST)
 - Data Extract ID = 1094C1095C
 - ALE Member = Three-Digit Number district number (example: 001)
 - Employee Data = one of the following values CDS1, CDS2, LCST
 - Data Source = T
 - Highlight the entire row which contains the change
 - Return the updated 1095-C draft data back to Payroll Services secure file transfer site.
 - o To remove an employee (i.e. the employee will not receive a Form 1095C):
 - Highlight all three rows for the employee and indicate Remove in Column U
 - Return the updated 1095-C draft data back to Payroll Services secure file transfer site.
 - o If no changes are needed, notify Payroll Services, via email, that data is approved for printing

Note: Only rows with changes will be reloaded by Payroll Services.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R	S	T	U
Data Extract ID	ALE Member	Calendar Year	Name	ID	Employee Data	Data Source Typ	All Months	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
1094C1095C	001	2017	Jacques,Stephanie A	120645	CDS1	T		1E	1E	1E	1E	1E	1E	1H	1H	1H	1H	1H	1H	
1094C1095C	001	2017	Jacques,Stephanie A	120645	CDS2	T		2C	2C	2C	2C	2C	2C	2B	2A	2A	2A	2A	2A	
1094C1095C	001	2017	Jacques,Stephanie A	120645	LCST	T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1094C1095C	001	2017	Flowers,Jessica Lee	123479	CDS1	T		1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	
1094C1095C	001	2017	Flowers,Jessica Lee	123479	CDS2	T		2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	
1094C1095C	001	2017	Flowers,Jessica Lee	123479	LCST	T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1094C1095C	001	2017	Fernandez,Ted David	125654	CDS1	T		1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	
1094C1095C	001	2017	Fernandez,Ted David	125654	CDS2	T		2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	2C	
1094C1095C	001	2017	Fernandez,Ted David	125654	LCST	T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
1094C1095C	001	2017	Myers,Carolyn Ilene	128018	CDS1	T		1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	1E	Remove
1094C1095C	001	2017	Myers,Carolyn Ilene	128018	CDS2	T														Remove
1094C1095C	001	2017	Myers,Carolyn Ilene	128018	LCST	T	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	Remove

Step 4: Uploading the 1095-C changes and reviewing Updated 1095-C data

- Payroll Services will then upload the changes only and produce a new Excel file with the updated 1095-C data for all the employees.
- Payroll Services will send the updated 1095-C back to the District for another review. This process may occur multiple times until the District has approved the entire form up to the published deadline. Please refer to the deadlines.

Step 5: Returning the signed 1094-C form

- Once the entire 1095-C file has been approved, Payroll Services will provide the District a Form 1094-C that will need to be completed and signed by an authorized representative of the School District (wet signature needed).
- District will need to upload all three pages of the signed, dated Form 1094-C to the Payroll Services secure file transfer site.
- Deadline to return the finalized 1095-C is 01/29/27 and 1094-C is 02/09/27.**

See below and the following page for a sample Form 1094-C:

Form 1094-C Department of the Treasury Internal Revenue Service		Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns Go to www.irs.gov/Form1094C for instructions and the latest information.		☐ CORRECTED	OMB No. 1545-2251 2017		
Part I Applicable Large Employer Member (ALE Member)							
1 Name of ALE Member (Employer) Chula Vista Elem School District		2 Employer identification number (EIN)		For Official Use Only 			
3 Street address (including room or suite no.) 84 East J Street							
4 City or town Chula Vista	5 State or province CA	6 Country and ZIP or foreign postal code 91910					
7 Name of person to contact		8 Contact telephone number					
9 Name of Designated Government Entity (only if applicable)		10 Employer identification number (EIN)					
11 Street address (including room or suite no.)							
12 City or town	13 State or province	14 Country and ZIP or foreign postal code					
15 Name of person to contact		16 Contact telephone number					
17 Reserved							
18 Total number of Forms 1095-C submitted with this transmittal						3265	
19 Is this the authoritative transmittal for this ALE Member? If "Yes," check the box and continue. If "No," see instructions				☒			
Part II ALE Member Information							
20 Total number of Forms 1095-C filed by and/or on behalf of ALE Member				3265			
21 Is ALE Member a member of an Aggregated ALE Group?				☐ Yes ☐ No			
If "No," do not complete Part IV.							
22 Certifications of Eligibility (select all that apply):							
☐ A. Qualifying Offer Method ☐ B. Reserved ☐ C. Reserved ☒ D. 98% Offer Method							
Under penalties of perjury, I declare that I have examined this return and accompanying documents, and to the best of my knowledge and belief, they are true, correct, and complete.							
Signature		Title		Date			

For Privacy Act and Paperwork Reduction Act Notice, see separate instructions. Cat. No. 61571A Form 1094-C (2017)

Part III ALE Member Information—Monthly

		(a) Minimum Essential Coverage Offer Indicator		(b) Section 4980H Full-Time Employee Count for ALE Member	(c) Total Employee Count for ALE Member	(d) Aggregated Group Indicator	(e) Reserved
		Yes	No				
23	All 12 Months	☐	☐			☐	
24	Jan	☒	☐	2976	4692	☐	
25	Feb	☒	☐	2998	4735	☐	
26	Mar	☒	☐	3017	4777	☐	
27	Apr	☒	☐	3011	4782	☐	
28	May	☒	☐	3016	4811	☐	
29	June	☒	☐	3003	4750	☐	
30	July	☒	☐	2881	4912	☐	
31	Aug	☒	☐	3029	4954	☐	
32	Sept	☒	☐	3060	4997	☐	
33	Oct	☒	☐	3071	5044	☐	
34	Nov	☒	☐	3066	5058	☐	
35	Dec	☒	☐	3066	5040	☐	

Form 1094-C (2017)

Part IV Other ALE Members of Aggregated ALE Group

Enter the names and EINs of Other ALE Members of the Aggregated ALE Group (who were members at any time during the calendar year).

Name	EIN	Name	EIN
36		51	
37		52	
38		53	
39		54	
40		55	
41		56	
42		57	
43		58	
44		59	
45		60	
46		61	
47		62	
48		63	
49		64	
50		65	

Form 1094-C (2017)