



Distribution of IRS Form 1095-C

January 2017

As you may be aware, beginning in early 2016, Apex Systems and Apex Life Sciences (collectively, the “Company”) were required to furnish each full-time employee and each full-time or part-time employee who was enrolled in the United Health Care Plan with an IRS Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*. Normally, this IRS information statement will be furnished to you by January 31st and report health coverage information from the preceding calendar year. This year, however, the IRS extended the deadline for employers to deliver the 2016 Form 1095-C to employees from January 31 to March 2, 2017.

As such, the Company intends to provide you with your individualized Form 1095-C no later than March 2nd.

You may file your Individual Income Tax Return (IRS Form 1040, 1040A, or 1040EZ) prior to receiving the Form 1095-C. Unlike the Form W-2, the Form 1095-C is strictly informational and is NOT attached to your income tax return. The Form 1095-C provides you with information about months that you (and your spouse and dependents, if any) were enrolled in the United Health Care Plan health care coverage. This information is important to provide you with evidence that you maintained a minimum level of health care coverage and, therefore, are not subject to a potential penalty -- referred to as the “individual mandate” penalty. The Form 1095-C also provides you with information about the Company’s offer of health care coverage to assist you to determine whether you are eligible for a premium tax credit if you purchased health care on the Marketplace.

The IRS guidance provides that you have no obligation to amend your income tax return once you receive the Form 1095-C, even if the form indicates some discrepancies from what you reported on your income tax return. However, you should retain in your tax records the information you relied on to complete the return and also the Form 1095-C when you receive it.

If you need additional information, please contact Apex Contractor Care via phone at 866-612-2739 or email at contractorcare@apexsystemsinc.com or contractorcare@apexlifesciences.com. You can access the IRS website at www.irs.gov.