

Quick Reference Guide Required Tax Documentation

The most recent Quarterly Wage and Tax Statement (UITR) must be provided by all businesses of 2 or more eligible employees desiring to apply for health coverage. **If a Wage and Tax is not required, the following documentation must be provided.**

C Corporation	<ul style="list-style-type: none"> ▪ Form 1120 ▪ Schedule E ▪ W2's ▪ Articles of Incorporation/Organization ▪ Payroll Ledger* if tax documents are not available
S Corporation	<ul style="list-style-type: none"> ▪ Form 1120S ▪ Schedule K1 ▪ Payroll Ledger* if tax documents are not available ▪ Articles of Incorporation/Organization
Partnership	<ul style="list-style-type: none"> ▪ Form 1065 ▪ K1's ▪ Schedule SE (if group is required to file) ▪ Payroll Ledger* if tax documents are not available ▪ Partnership Agreement
Sole Proprietorship	<ul style="list-style-type: none"> ▪ Form 1040 ▪ Schedule C ▪ Schedule SE (if required to file) ▪ Payroll Ledger* if tax documents are not available ▪ Business License
Limited Liability Company (LLC)	<ul style="list-style-type: none"> ▪ See "C Corporation" or "Partnership"
Contract / 1099 Employees	<ul style="list-style-type: none"> ▪ UHC 1099 Application Form ▪ Payroll Ledger* ▪ Most recent 1099 for each employee.
Leased Employees/ PEO's	<ul style="list-style-type: none"> ▪ a) UITR or Service Bill <i>and</i> b) Employer Waiver from PEO health plan or copy of Leasing Agreement
Acquisitions	<ul style="list-style-type: none"> ▪ Letter on company letterhead explaining situation ▪ Legal Transfer/Acquisition Documents ▪ UITR from the acquired company ▪ Payroll Ledger*
Non-Profit Organization	<ul style="list-style-type: none"> ▪ 941 ▪ W2's ▪ 990 (if gross receipts are over \$25,000) ▪ Payroll Ledger*
Husband and Wife Groups	<ul style="list-style-type: none"> ▪ See "C Corporation", "S Corporation", "Partnership", or "Sole Proprietorship". Must also have legal documentation that both parties are receiving financial compensation from the employer.
Farm	<ul style="list-style-type: none"> ▪ 1040 ▪ Schedule F or 4835 If husband & wife, provide one (Sch F/4835) for each. ▪ If only one spouse is listed on Schedule F, Payroll Ledger* is required for the other spouse.
Ranch	<ul style="list-style-type: none"> ▪ 1040, 943, and Schedule F

**If payroll ledger is not produced by a payroll company, copies of cancelled checks (front & back) must be submitted in addition to payroll ledger.*

Please be aware that this is a general list of documents that may be required. United HealthCare reserves the right to request additional information as deemed appropriate by United HealthCare, and as provided for in guidelines established by the Division of Insurance and Colorado State Statutes and other governing authorities that may apply to each case.