NORTHWEST EMPLOYERS TRUST
TAX DOCUMENTATION
2-3 Employee Groups

The appropriate tax documents must accompany the group application. Please supply the necessary forms as listed below for the previous tax year, or a copy of the prior year along with a copy of a filed extension form. When submitting a schedule 1040, please include both the first and second page (which must be signed by the taxpayer) of the form.

- 1040 *AND* Schedule C (Sole Proprietor), ***AND*** W-2's for any/all spousal income earned outside of the home.

- 1040 ***AND*** Schedule F (Farmer), ***AND*** W-2's for any/all spousal income earned outside of the home.

- 1120 (Corporation) ***WITH*** Schedule E ***AND*** 5208 A&B ***OR*** 1120S (Subchapter S Corporation) **WITH** 5208 A&B.

- 1040 ***AND*** 1065 (Partnership) ***WITH*** Schedule E ***AND*** Schedule K-1's **for all partners**, ***AND*** W-2's for any/all spousal income earned outside of the home.

- 5208 A&B (Quarterly Tax Report filed with the Washington State Employment Security Department) This must always be for the most recently filed quarter. ***This is the only form acceptable for Non-Profit groups.*** (With the exception of religious organizations, please see below.)

- 5208 A&B (Quarterly Tax Report filed with the Washington State Employment Security Department) ***This form is required if the owner of a group is waiving coverage and applying to cover employees only***.

- Employer's Quarterly Report for Industrial Insurance must be submitted on behalf of a church. ***This is the only acceptable form of documentation for church coverage.***

- ***IRA*** - If money is showing on the 1040 tax form in the area designated as IRA income, please indicate the type of IRA transaction, a distribution or rollover to a Roth IRA.

A spouse can only be considered an employee if they are deriving W-2 income from the business or if they are listed on the tax forms as joint owner in the business. They must also work the required number of hours as specified in the Group Master Application. A W-2 must be submitted along with the other tax documents and enrollment forms.

An employee of a business may only be listed as an employee, not as a spouse. If a spouse is not an employee, they may not be listed as one.

Regence BlueShield/Regence Northwest Health
Underwriting Management reserves the right to require
IRS FORMS or ANY OTHER FORM OF DOCUMENTATION
deemed necessary on groups of any size, at any time