



## CoOpportunity Health Controlled Group Form

This form should be used when two or more corporations are under common control. A control group relationship exists if the businesses have one of the following relationships:

- Parent-subsidiary,
- Brother-sister, or
- Combination of the above

*See page 2 of this form.*

### TO BE COMPLETED BY AN OFFICER OR CPA OF THE COMPANY

Pursuant to IRS Code section 414, the following related companies are under common control and are considered a single employer.

<p>Company A: _____</p> <p>Locations (s): _____</p> <p>Owners/Partnerships: _____ %</p> <p>_____ %</p> <p>_____ %</p>	<p>Number of employees working at least 20 hours per week: _____</p>
<p>Company B: _____</p> <p>Locations (s): _____</p> <p>Owners/Partnerships: _____ %</p> <p>_____ %</p> <p>_____ %</p>	<p>Number of employees working at least 20 hours per week: _____</p>
<p>Company C: _____</p> <p>Locations (s): _____</p> <p>Owners/Partnerships: _____ %</p> <p>_____ %</p> <p>_____ %</p>	<p>Number of employees working at least 20 hours per week: _____</p>

Where is the office of your company's Chief Executive Officer (CEO)? \_\_\_\_\_

Name of umbrella company (if applicable): \_\_\_\_\_

Do you share employees between companies? Yes:  No:

Please list additional companies or pertinent information: \_\_\_\_\_

Comments: \_\_\_\_\_



As an Officer/CPA of the company, I certify the information provided above is complete and accurate. I have conducted reasonable diligence in obtaining the necessary information. **CoOpportunity Health reserves the right to re-evaluate the rate, the issuance of a proposal, and/or take other appropriate action, should the information be found to be different than stated above.**

Printed Name:

Title:  Company Officer  CPA

Signature:

\_\_\_\_\_

\_\_\_\_\_

Date:

\_\_\_\_\_

## Controlled Group Entities

Entities that are treated as a single employer under section 414 of the federal Internal Revenue Code are considered a single employer for purposes of determining the number of full-time employees. Companies may be considered a controlled group even though they have separate federal tax ID numbers and separate payroll. **CoOpportunity Health will combine the affiliated companies under one insurance plan. Affiliated companies will NOT be on separate insurance plans.**

CoOpportunity Health requires groups under a common ownership to provide documentation to be eligible for group health insurance. Documents to demonstrate common ownership include Federal Tax Form K-1, Federal Tax Form 851, Articles of Incorporation, Dun & Bradstreet report, Audited Financial Statements, Purchase Agreement, and Multiple Worksite Reports.

Please review 26 US Code section 414, and 26 US Code section 1563 in determining if a controlled group situation exists.