



Common Ownership Certification

(ACA Small Group Employers with Affiliated Companies, Subsidiaries, or Common Ownership)

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| Customer Name | Group Number (current groups) |
| Primary Business Address | |

This form must be completed by employers who are seeking fully insured health coverage for separate but affiliated corporations with 100 or fewer full-time employees. For a number of different reasons under state insurance law and the federal Affordable Care Act, it can be important to determine whether affiliated legal entities (corporations, partnerships, etc.) meet the IRS definition for a commonly-controlled group. This definition is found in Section 414 of the Internal Revenue Code. For example, this issue can be important in determining whether and how affiliated legal entities are subject to state small group reform laws, the federal employer mandate and non-discrimination rules. More information on this issue can be found at <https://www.irs.gov/affordable-care-act/employers> and <https://www.irs.gov/pub/irs-tege/epchd704.pdf>.

Please check one of the following that applies:

- I certify my business applying for coverage is not part of a commonly-controlled or affiliated group as defined under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986.
- I certify my business(es) applying for coverage meets the IRS test for being a commonly-controlled group as defined under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code of 1986. I further certify there are no other affiliated entities, other than the ones listed below, that are part of the commonly-controlled or affiliated group that includes my business.

Please list all companies that are part of the commonly-controlled or affiliated group as defined under section 414 of the Internal Revenue Code of 1986.

| Business Name | Federal Tax ID # | Owner's Name(s) | # of Eligible |
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I understand that Aetna will rely on the information I provide in determining eligibility for coverage, setting premium rates, compliance with applicable laws, and other purposes, and that any misrepresentation or fraudulent statement may result in rescission of the group policy, termination of coverage, increase in premiums, or other consequences. Aetna reserves the right to audit and to request documentation as evidence of business activity at any time and from time to time in order to validate my compliance with eligibility and underwriting guidelines as well as validate the applicability of state and federal laws. I understand that my failure to comply with any such request may also result in termination of coverage, increase in premiums, or other consequences.

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| Name and Title (please print) | |
| Signature | Date |