

Common Ownership



Please have business owner, accountant or attorney complete and sign below.

The Health Insurance Portability and Accountability Act states that all persons treated as a single employer under subsection (b), (c), (m), or (o) of section 414 of the Internal Revenue Code shall be considered one employer.

Please list below all affiliates that would qualify as one employer under the above referenced section of the Internal Revenue Code.

Name of Employer Group	
Name of Business Entity	Employer Federal Tax ID Number (FEIN)
1.	
2.	
3.	
4.	
5.	
6.	
7.	

I certify that the above listed business entities are considered as one employer under section 414 of the Internal Revenue Code.

Signature	Date	
Relationship to company <i>(please check one of the following)</i> :		
<input type="checkbox"/> Owner	<input type="checkbox"/> Accountant for employer	<input type="checkbox"/> Attorney representing employer

**For more information regarding Section 414, please refer to:
<http://www.fourmilab.ch/ustax/www/t26-A-1-D-I-B-414.html>**