

RE: Tax Reporting for the AEU Benefit Plan

As most employers know, the AEU Benefit Plan has been placed under Federal Court supervision under the authority of an Independent Fiduciary, Receivership Management Inc. The employer groups affected are those who had self-insured health benefits under the AEU Benefit Plan that was sold by Black Wolf Consulting, OEM America, PMI, Quality Business Solutions, Corporate Solutions, and AGC Las Vegas.

A number of employers have asked questions regarding IRS reporting for the AEU Plans. It is the position of Receivership Management Inc. that the IRS reporting required under the Affordable Care Act is the responsibility of the employer. **Under the IRS instructions, employers who sponsored self-insured coverage (either directly or through a Multiple Employer Welfare Arrangement) are responsible for the preparation and filing of the appropriate form.** The AEU Benefit Plan was a self-funded Multiple Employer Welfare Arrangements offered by the employers to employees.

Employers with 50 or more full-time employees (including full-time equivalent employees) that are required to offer health insurance coverage and report enrollment information for their employees under the Affordable Care Act (ACA) file Internal Revenue Service (IRS) Forms 1094-C and 1095-C.

Employers with fewer than 50 or more full-time employees must file Form 1094-B and 1095-B.

You are encouraged to review the information provided by the IRS regarding these forms at their website <https://www.irs.gov/pub/irs-pdf/i109495b.pdf>

Name of Plan: AEU Holdings LLC

Address of Plan: 1101 Kermit Drive, Ste. 735, Nashville, TN 37217

Plan TAX ID: 37-1783679

Please let us know if you have questions or need additional information.

Sincerely,

Robert E. Moore, Jr.

Chief Operations Officer

Receivership Management Inc.