



Affordable Care Act (ACA) Reporting Provisions

IRS Guidance Announces Automatic Extension of Filing Deadlines for ACA Information Reporting

This notice extends the due dates for the 2015 information reporting requirements, both furnishing to individuals and filing with the Internal Revenue Service (IRS) for insurers, self-insuring employers, and certain other providers of minimum essential coverage under section 6055 of the Internal Revenue Code (IRC), and the information reporting requirements for applicable large employers under section 6056 of the IRC.

Specifically, this notice extends the due date:

- 1) for furnishing to individuals the 2015 Form 1095-B, Health Coverage, and the 2015 Form 1095-C, Employer Provided Health Insurance Offer and Coverage, from February 1, 2016, to March 31, 2016, and
- 2) for filing with the Service the 2015 Form 1094-B, Transmittal of Health Coverage Information Returns, the 2015 Form 1095-B, Health Coverage, the 2015 Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns, and the 2015 Form 1095-C, Employer-Provided Health Insurance Offer and Coverage, from February 29, 2016, to May 31, 2016, if not filing electronically, and from March 31, 2016, to June 30, 2016 if filing electronically.

This notice also provides guidance to individuals who might not receive a Form 1095-B or Form 1095-C by the time they file their 2015 tax returns.

The IRS is prepared to accept filings of the information returns on Forms 1094-B, 1095-B, 1094-C, and 1095-C beginning in January 2016. Following consultation with stakeholders, however, the Department of the Treasury and the IRS have determined that some employers, insurers, and other providers of minimum essential coverage need additional time to adapt and implement systems and procedures to gather, analyze, and report this information. Notwithstanding the extensions provided in this notice, employers and other coverage providers are encouraged to furnish statements and file the information returns as soon as they are ready.

HR Knowledge is ready to answer your questions, and is happy to review this information with you. If you have any questions or would like more information please e-mail benefitsupport@hrknowledge.com.

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