

# IRS Extends 1095-C and 1095-B Deadline



ARTICLE 12.27.16 DEAN DORTON

In November, the IRS extended the deadline for employers to furnish Forms 1095-C and/or 1095-B to employees and covered individuals. The forms, which are required under the Affordable Care Act's employer reporting mandate, are **now due March 2, 2017** ? giving employers an additional 30 days to prepare and distribute 2016 forms. **The extension is for 2016 tax year only, and no extension was provided to the due date for employers to submit data to the IRS.**

## 1095-C

Applicable large employers (ALEs – generally employers with 50 or more full-time and full-time equivalent employees, measured in calendar year 2015) are required to report 2016 information about health coverage offered, or not offered, to certain employees. The ALE completes this requirement by furnishing Form 1095-C to the employee or former employee.

[Access Form 1095-C](#)

## 1095-B

Employers, regardless of size, who sponsor a self-insured health plan providing minimum essential coverage, are required to report information about enrollees' coverage. To meet this requirement, Form 1095-B is generated and distributed to the primary enrollee, which also includes information on other participants enrolled in the primary enrollee's health plan. Form 1095-B may also be generated directly from health plan providers (health insurance companies) for fully-insured plans.

[Access Form 1095-B](#)

	Previous IRS Due Date	New IRS Due Date
Deadline to distribute ACA reporting forms to employees and covered individuals (Forms 1095-C and 1095-B)	January 31, 2017	March 2, 2017
Deadline to file ACA reporting forms with the IRS	February 28, 2017 (paper) March 31, 2017 (electronic)	No change

Even with the extension, the IRS still recommends that employers distribute and file appropriate documents as soon as possible.

[Read IRS Notice 2016-70](#)

For additional questions on this ruling, please contact your Dean Dorton advisor or Jeff Ricketts at [jricketts@deandorton.com](mailto:jricketts@deandorton.com).