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CLIENT E-NEWSLETTER

SPECIAL BULLETIN

IRS Extends ACA Information Reporting Deadlines

On December 28, 2015, the Internal Revenue Service (IRS) extended the due dates for furnishing to individuals and filing with the Internal Revenue Service certain information reports that are required under the Patient Protection and Affordable Care Act for large employers (generally those with 50 or more full-time and full-time equivalent employees).

More particularly, the IRS extended the following due dates:

The deadline for furnishing the following 2015 forms to individuals was extended from February 1, 2016, to March 31, 2016:

Form 1095-B, Health Coverage; and

Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.

The deadline for filing the following 2015 forms with the IRS was extended from February 29, 2016, to May 31, 2016 (if not filing electronically), and from March 31, 2016, to June 30, 2016 (if filing electronically):

Form 1094-B, Transmittal of Health Coverage Information Returns;

Form 1095-B, Health Coverage;

Form 1094-C, Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns; and

Form 1095-C, Employer-Provided Health Insurance Offer and Coverage.

Although these deadlines were extended, the IRS said it is prepared to accept filings of the Forms 1094-B, 1095-B, 1094-C, and 1095-C information returns beginning in January 2016. The IRS encouraged employers to furnish statements and file the information returns as soon as they are ready.

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As a result of these extensions, the IRS said other provisions for automatic and permissive extensions of time for filing information returns and for furnishing statements will not apply to the extended due dates. Employers that don't furnish and file reports by the extended deadlines are subject to penalties. However, in deciding whether to abate penalties, the IRS will take into account whether the employer made a reasonable effort to comply.

If you have any questions, please call the attorney with whom you usually work.

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