

2015 Affordable Care Act Form 1094 and 1095 Deadlines Extended

December 30, 2015

In Notice 2016-4, the Internal Revenue Service (IRS) delayed the deadlines for a number of Affordable Care Act reporting requirements under Internal Revenue Code Sections 6055 and 6056 for the 2015 tax year only.

In particular, Notice 2016-4 automatically extends the following due dates:

- 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
- for **filing with the IRS** 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.

Furthermore, Notice 2016-4 provides relief to individuals who do not receive their Forms 1095 by the time their 2015 tax returns are filed. Individuals who rely upon other information they receive from their employers and coverage providers in regard to their offers and coverage, will not be required to amend their returns upon actual receipt of Forms 1095, or any subsequent corrections, for the 2015 tax year.

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