

IRS Extends Healthcare Reporting Deadlines

DECEMBER 29, 2015

Yesterday, the IRS provided much needed relief to employers working to comply with Affordable Care Act (ACA) reporting requirements. The IRS relief extends the due dates for the 2015 reports that employers must provide to individuals and to the IRS.

Specifically, the notice extends the reporting deadlines as follows:

- **Information Reports to Individuals:** The relief extends the due date for furnishing the 2015 Form 1095-B and 1095-C to individuals from February 1, 2016, to March 31, 2016.
- **Information Reports to the IRS:** The relief extends the due date for electronically filing with the IRS the 2015 Forms 1094-B, 1094-C, 1095-B, and 1095-C from March 31, 2016, to June 30, 2016.

Notwithstanding the filing extension, the IRS notes that it is still prepared to accept filings of these forms beginning in January 2016.

Employers who fail to comply with the extended deadlines are subject to penalties. However, the IRS encourages employers who do not meet the extended deadlines to nonetheless furnish and file information reports, as the IRS will consider such actions when determining whether to abate penalties for reasonable cause. The IRS will also take into account whether an employer made reasonable efforts to prepare for reporting the required information, such as gathering and transmitting the necessary data to an agent to prepare the data for submission to the IRS or testing its ability to transmit information to the IRS. In addition, the IRS will take into account the extent to which the employer is taking steps to ensure that it is able to comply with the reporting requirements for 2016.

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