

IRS Extends Due Dates for ACA Information Reporting Filings

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This alert should interest employers offering medical insurance to their employees, and who expect to prepare forms 1094 and 1095 for 2015. In general, self-insuring employers and insurance companies are expected to prepare, distribute, and file information reports on forms 1094- and 1095-B, while large employers (whether self-insuring or commercially insuring) are expected to prepare, distribute, and file information reports on forms 1094- and 1095-C. The forms provide information the IRS needs to enforce the portions of the Affordable Care Act commonly known as the “individual mandate” and the “employer mandate.” On December 28, 2015, the IRS issued Notice 2016-4 (available for review [here](#)), announcing an extension of the deadlines associated with these forms, as follows:

- The deadline for disseminating forms to individuals (i.e., employees) is extended from February 1 to March 31, 2016.
- The deadline to file paper forms with the IRS is extended from February 29 to May 31, 2016.
- The deadline to file electronic forms with the IRS (required for entities filing 250 or more Forms 1095) is extended from March 31 to June 30, 2016.

No formal elections are needed to take advantage of these extensions, and they also will apply to anyone who previously requested an extension that would have ended prior to the deadlines above. The IRS encourages employers who will miss these deadlines to file as soon as possible, saying that penalties for late filings can be mitigated for reasonable cause, if reasonable efforts can be shown. For more information, please contact the Carlton Fields attorney with whom you usually work, or the author of this Legal News Alert.

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