

Due Dates for Certain Health Information Returns Extended

Cross References

- Notice 2018-06

Under the Affordable Care Act (ACA), health insurance issuers, self-insuring employers, government agencies, and other providers of minimum essential coverage are required to file and furnish annual information returns and statements regarding the coverage provided. Applicable large employers (those with 50 or more full-time equivalent employees) are also required to file and furnish annual information returns and statements relating to the health insurance that the employer offers to its full-time employees.

The regulations require those who provide minimum essential coverage to an individual to file Form 1094-B, *Transmittal of Health Coverage Information Returns*, and Form 1095-B, *Health Coverage*, with the IRS on or before February 28 (March 31 if filed electronically) of the following calendar year to which the forms relate, and to furnish the individual with a Form 1095-B on or before January 31 of the following calendar year to which the form relates.

Applicable large employers are required to file 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*, with the IRS on or before February 28 (March 31 if filed electronically) of the following calendar year to which the forms relate, and to furnish full-time employees with a Form 1095-C on or before January 31 of the following calendar year to which the form relates.

Prior IRS guidance extended the above due dates for the 2015 and 2016 calendar years.

Extension of due dates for the 2017 calendar year. Notice 2018-06 extends the due date for furnishing individuals with Form 1095-B and Form 1095-C for the 2017 calendar year from January 31, 2018, to March 2, 2018. The due dates for filing Forms 1094-B, 1095-B, 1094-C, and 1095-C with the IRS for the 2017 calendar year are not extended.

This notice does not affect the provisions regarding an automatic extension of time for filing information returns under the normal rules by submitting a Form 8809, *Application for Extension of Time to File Information Returns*, on or before the due date for filing any of the above forms.

Taxpayers do not need to wait to receive Forms 1095-B and 1095-C before filing their individual tax returns. Taxpayers may rely on other information received for purposes of filing their returns, including determining eligibility for the Premium Tax Credit and confirming that they are not subject to the penalty for not having minimum essential coverage.