

Due Date for Filing Information Returns

Cross References

- Notice 2018-94

The IRS has extended the due date for certain 2018 information-reporting requirements for insurers, self-insuring employers, and other providers of minimum essential health coverage.

Specifically, the due date for furnishing to individuals the 2018 Form 1095-B, *Health Coverage*, and the 2018 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, is extended from January 31, 2019, to March 4, 2019.

These forms are used by individuals to verify whether or not they had minimum essential health insurance coverage for the year and thus not subject to the shared responsibility payment under IRC section 5000A. In addition, Form 1095-C can help determine whether or not an employee qualifies for the premium tax credit (PTC) under IRC section 36B.

However, individual taxpayers are not required to receive a Form 1095-B or Form 1095-C before filing their tax returns. They may rely on other information received from their employer or other coverage provider for purposes of filing their returns.

The extension of the due dates under IRS Notice 2018-94 does not apply to the due date for filing the 2018 Forms 1094-B, 1095-B, 1094-C, and 1095-C with the IRS, which remains February 28, 2019, if not filing electronically, or April 1, 2019, if filing electronically.