



Health Care Reform Update



IMPORTANT NOTICE REGARDING HEALTHCARE REFORM Update #78

December 2017

IRS Extends the Deadline for Providing 1095-B and 1095-C Forms to Employees

On December 22, 2017, the IRS announced that it has extended the 2018 due date for certain entities to provide 2017 health coverage information forms to individuals.

Insurers, self-insuring employers, other coverage providers, and applicable large employers now have until March 2, 2018, to provide Forms 1095-B or 1095-C to individuals, which is a 30-day extension from the original due date of Jan. 31.

This 30-day extension is automatic. Employers and providers don't have to request it. The due dates for filing 2017 information returns with the IRS are not extended. For 2018, the due dates to file information returns with the IRS are:

- Feb. 28 for paper filers
- April 2 for electronic filers

Because of these extensions, individuals may not receive their Forms 1095-B or 1095-C by the time they are ready to file their 2017 individual income tax return. While information on these forms may assist in preparing a return, the forms are not required to file. Taxpayers can prepare and file their returns using other information about their health coverage. They do not have to wait for Forms 1095-B or 1095-C to file.

More information is contained in Notice 2018-06. Also visit www.irs.gov/aca for more.

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