



BENEFIT NEWS BRIEFS

IRS Extends Compliance Dates For Forms 1094-B/1095-B and 1094-C/1095-C

In [IRS Notice 2016-4](#), the IRS announced an extension of the due dates for 2015 information reporting under Code Sections 6055 and 6056. The IRS has designated Forms 1094-B and 1095-B to meet the requirements of the Section 6055 regulations and Forms 1094-C and 1095-C to meet the requirements of the Section 6056 regulations. This extension does not prevent an entity from providing the information earlier than the extended deadlines.

Specifically, *Notice 2016-4* extends the due dates as follows:

➤ **for furnishing to individuals-**

- ❖ the 2015 Form 1095-B, *Health Coverage*, and
- ❖ the 2015 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*,

from February 1, 2016 to March 31, 2016, and

➤ **for filing with the IRS-**

- ❖ the 2015 Form 1094-B, *Transmittal of Health Coverage Information Returns*,
- ❖ the 2015 Form 1095-B, *Health Coverage*,
- ❖ the 2015 Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*, and
- ❖ the 2015 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*,

from February 29, 2016, to May 31, 2016, if *not* filing electronically, and
from March 31, 2016, to June 30, 2016, if *filing* electronically.

Sponsors of self-insured multiemployer plans are required to furnish a Form 1095-B to individuals covered under the plan due to contributions from a contributing employer and file the Form 1094-B with the IRS.

Applicable large employers (>50EEs) contributing to a multiemployer plan will file Forms 1094-C and 1095-C for its employees not covered by the plan.

The Notice states the IRS is prepared to accept filings of the information returns on Forms 1094-B, 1095-B, 1094-C and 1095-C beginning in January 2016 and encourages employers and other coverage providers to furnish statements and file the information returns as soon as they are ready.

For more on filings by multiemployer plans, see [Special Bulletin 2015-48](#).

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