



## BENEFIT NEWS BRIEFS

### ***IRS Extends Date to Furnish Forms 1095-B and 1095-C by 30 Days (From January 31, 2017 to March 2, 2017)***

#### ***Dates for Filing Forms 1094-B, 1095-B, 1094-C, or 1095-C Unchanged***

The IRS just released [Notice 2016-70](#) that announced a 30-day extension to furnish individuals the 2016 Form 1095-B, *Health Coverage*, and the 2016 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage*, from *January 31, 2017, to March 2, 2017*. This Notice also extends good-faith transition relief from penalties for failing to comply with the 2016 information-reporting requirements using these Forms.

#### ***Date to Furnish Forms 1095-B and 1095-C Moved from January 31, 2017 to March 2, 2017***

**NOTE:** Entities that may have previously requested an automatic 30-day extension under the rules in effect prior to the issuance of the Notice **will not** receive a response from the IRS as the new across-the-board automatic 30-day extension supersedes any prior individual requests.

#### ***Who Furnishes What Form?***

Health insurance issuers, self-insuring employers, government agencies and other providers of minimum essential coverage furnish the Form 1095-B to individuals covered under by these entities. Applicable large employers (generally those with 50 or more full-time employees, including full-time equivalent employees, in the previous year) furnish 2016 Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage* to covered individuals.

#### ***The Extension to Furnish Does Not Extend the Filing Due Date.***

The Notice does not extend the due date for filing the 2016 Forms 1094-B, 1095-B, 1094-C, or 1095-C with the IRS. This filing date remains February 28, 2017, if not filing electronically, or March 31, 2017, if filing electronically. The Notice does not affect the availability of automatic extensions of time for filing information returns.

An automatic extension remains available under the normal rules by submitting a [Form 8809](#).

### **Can A Taxpayer File Taxes Without A Form 1095-B Or 1095-C?**

The Notice recognized that because of this extension some individual taxpayers may not receive a Form 1095-B or Form 1095-C by the time they are ready to file their 2016 tax return. In such cases, taxpayers may rely on other information for purposes of filing their tax returns, including determining eligibility for the premium tax credit and confirming that they had minimum essential coverage. As such, taxpayers do not need to wait to receive their Forms 1095-B and 1095-C before filing their returns. Individuals do need not to submit substantiating health care coverage information when filing their returns but should keep it with their tax records.

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