



December 27, 2017

IRS Extends Due Date to Issue Health Coverage Forms to Individuals in 2018

The IRS has issued [IRS Notice 2018-06](#) announcing that it has extended the 2018 due date for certain entities to provide 2017 health coverage information Forms 1095-B or 1095-C to individuals. Insurers, self-insuring employers, other coverage providers, and applicable large employers (ALEs) 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 January 31, 2018. The IRS has announced that further extensions of the due date will not be available and the IRS will not be formally responding to extensions that have already been requested by reporting entities. The 30-day extension for filing Forms 1095-B or 1095-C to individuals is automatic. Employers and providers don't have to request it. Note that the due dates for filing 2017 Forms 1094-B, 1095-B, 1094-C or 1095-C with the IRS is not extended and remains February 28, 2018, if not filing electronically or April 2, 2018 if filing electronically. Automatic extensions for filing with the IRS will still be available by filing a Form 8809.

Insurers, self-insuring employers, other coverage providers, and ALEs must furnish the Form 1095-B or 1095-C statements to employees or covered individuals regarding the health care coverage offered to them. Individuals may use this information to determine whether, for each month of the calendar year, they may claim the premium tax credit on their individual income tax returns. Visit www.irs.gov/aca for more. Because of the extension through March 2, 2018, 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 be filed with an individual's income tax return. 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.

The Notice also announces an extension of transition relief with respect to penalties where reporting entities can show that they have made good-faith efforts to comply with the information-reporting requirements for 2017 (both for furnishing to individuals and for filing with the IRS). This relief applies to missing and inaccurate taxpayer identification numbers and dates of birth, as well as other information required on the return or statement. No relief is provided in the case of reporting entities that do not make a good-faith effort to comply with the regulations or that fail to file an information return or furnish a statement by the due dates.

We will continue to monitor developments over the coming weeks and months, and provide details on new and revised employer obligations as they take shape over time. Should you have

questions about this or any aspect of federal health insurance reform, contact your Conner Strong & Buckelew account representative toll free at 1-877-861-3220. For a complete list of Legislative Updates issued by Conner Strong & Buckelew, visit our online [Resource Center](#).



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