Extension of Due Date to Furnish IRS Form 1095 to Individuals and of Good Faith Transition Relief

December 10, 2019

In Notice 2019-63, the IRS extended the due date, from January 31, 2020 to March 2, 2020, for furnishing to individuals the 2019 Form 1095-B and Form 1095-C. This notice does not, however, extend the due date to file Forms 1094-B, 1095-B, 1094-C, and 1095-C with the IRS, which are due by February 28, 2020 (paper filing) or March 31, 2020 (filing electronically), although certain other extensions may be available. This notice also extends the IRS?ÃÃs good faith transition relief from penalties that could apply for incorrect or incomplete information reported on such forms furnished to individuals or filed with the IRS. This relief does not apply if the forms were not filed or furnished by the applicable due date.

Notice 2019-63 is available here.

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