

IRS Extends Affordable Care Act Reporting Deadlines

January 8, 2016

The IRS recently released Notice 2016-4, which extends the deadlines for filing certain information reporting returns required under the Affordable Care Act. In particular, the due date for employers to furnish Forms 1095-C to individuals to report employer-provided minimum essential coverage (and offers of such coverage) has been extended from February 1, 2016 to March 31, 2016. Similarly, the deadline for insurers (and self-insured employers with fewer than 50 full-time employees) to provide Forms 1095-B to individuals receiving minimum essential coverage has been extended to March 31, 2016. Furthermore, the deadline for submitting the required transmittal forms to the IRS (*i.e.*, Form 1094-C for employers and Form 1094-B for insurers and small self-insured employers) has been extended from March 31, 2016 to June 30, 2016 (if filing electronically) and from February 29, 2016 to May 31, 2016 (if not filing electronically). Notice 2016-4 is available [here](#).