

IRS Permanent Automatic Extension to Distribute Forms 1095-B and -C

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PRACTICES Retirement Plans, Employee Benefits and Executive Compensation

The IRS has issued final regulations that provide a permanent automatic extension of time to furnish Forms 1095-B and -C to individuals. Generally, such forms must be furnished on or before January 31st of the following calendar year. However, the final regulations grant employers an automatic 30-day extension to distribute these forms without the need to file an application for an extension.

The final rule can be found [here](#).