

IRS Releases Draft 2016 Forms 1094 and 1095

July 19, 2016

On July 13, 2016, the IRS released drafts of the 2016 Forms 1094 and 1095 used to satisfy the Affordable Care Act's employer shared responsibility and individual mandate provisions under Internal Revenue Code Sections 6055 and 6056. The accompanying draft instructions for completing the forms were not released, but we expect them to be published by the end of August. The forms themselves have not substantively changed. The instructions for recipients of Form 1095-C (attached as part of draft Form 1095-C itself) include some subtle changes to offers of coverage reported by employers in Form 1095-C, Part II, Line #14, as the IRS indicated earlier this year.

- 1I ' In 2015, this code reflected an employer's use of the 2015 Qualifying Offer Transition Relief. This code is 'reserved' and will be unused in 2016.
- 1J and 1K ' These new codes reflect conditional offers made to spouses. The draft instructions for completing the forms will clarify this, but we believe these codes will be used to reflect whether spousal eligibility for coverage is contingent upon access to coverage through their own employer or subject to a spousal surcharge.

The draft forms are available below.

- [Draft 2016 Form 1094-C](#)
- [Draft 2016 Form 1095-C](#)
- [Draft 2016 Form 1094-B](#)
- [Draft 2016 Form 1095-B](#)