

IRS Releases Draft ACA Reporting Forms and Guidance on Electronic Filing

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The IRS recently released the following draft forms that employers will use to report certain information required by the Affordable Care Act (the "**ACA**"):

- Form 1094-B (Transmittal of Health Coverage Information Returns);
- Form 1094-C (Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns);
- Form 1095-B (Health Coverage); and
- Form 1095-C (Employer-Provided Health Insurance Offer and Coverage).

For more information on these forms and reporting required under the ACA, please see our prior newsletter post [here](#). These ACA forms must be filed electronically with the IRS on the new Affordable Care Act Information Return ("**AIR**") system, rather than on the Filing Information Returns Electronically ("**FIRE**") system that is used to file other returns with the IRS. Employers that intend to directly file using the AIR system, rather than having a third party file on their behalf, should review the new IRS guidance on the AIR system to ensure that the employer can submit the ACA forms in the required format. A copy of draft form 1094-B is available [here](#). A copy of draft form 1094-C is available [here](#). A copy of draft form 1095-B is available [here](#). A copy of draft form 1095-C is available [here](#). Additional information on the AIR system can be found on the IRS's "Affordable Care Act Information Returns (AIR) Program - Did You Know?" webpage, which is available [here](#).