

## Last Year for Leniency on Forms 1095-C

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October 16, 2020

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In keeping with prior years, the IRS has extended the due date for providing the 2020 Forms 1095-B and C to individuals until March 2, 2021. These forms are required for compliance with the Affordable Care Act (ACA). In Notice 2020-76, the IRS also extended the good-faith transition relief for penalties related to incomplete or incorrect Forms 1095-B and C to 2020. Notice 2020-76 also states that this is the last year for which the IRS intends to provide this type of good-faith relief. This relief was especially helpful for employers who received ACA employer penalty notices and determined that the penalty notices were related to reporting errors on their Form 1095-C. Employers should thus ensure that all software errors and glitches that resulted in incorrect coding on Forms 1095-C are resolved before the 2021 reporting is due. Notice 2020-76 is available [here](#).