

From: [HealthTrust - Benefits](#)

Subject: IRS Extends Deadline for 1095 Forms to Individuals

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IRS Extends Deadline for Employers to Furnish ACA Forms 1095-B and 1095-C to Individuals; now due March 4, 2019

Reporting Due Dates for coverage provided during the 2018 calendar year:

- **To employees and other covered individuals by January 31, 2019**
March 4, 2019
- **To the IRS by February 28, 2019** (or **April 1, 2019** for employers filing electronically, which is required if 250 or more returns are filed) – *not changed*

On November 30, 2018, IRS Notice 2018-94 **extended the due date for furnishing 2018 Forms 1095-Bs and 1095-Cs to individuals from January 31, 2019 to March 4, 2019**. The Notice expressly **DOES NOT** extend the due dates for filing the Forms 1094 and 1095 Bs and Cs **with the IRS**, which remain February 28, 2019 (if on paper) and April 1, 2019 (if electronically). Note, however, that the IRS filings are eligible for an automatic 30-day extension by filing IRS Form 8809. The IRS Notice also extends the “good-faith” transition relief from penalties with respect to the IRS reporting for 2018. This relief applies only to incomplete or incorrect information on the forms, not for failure to timely furnish or file the required forms.

The Internal Revenue Service (IRS) has reiterated that individuals do not need to wait until they receive their Forms 1095-B or 1095-C to file their individual taxes, and they do not need to attach the forms to their Form 1040. Despite the extension to employers, the IRS encourages employers to send Forms 1095 to individuals as soon they are ready.

The Tax Cuts and Jobs Act (Public Law 115-97), enacted December 22, 2017, effectively repealed the Affordable Care Act individual shared responsibility penalty, commonly referred to as the individual mandate, beginning in January 2019. **However, for years prior to 2019, individuals must be able to demonstrate that they have health coverage or meet an exception, or pay the individual mandate penalty. The newly passed legislation only eliminates the penalties associated with individuals not having qualifying health coverage, but has no direct impact on the employer mandate penalties or IRS reporting requirements for 2018.**

For further information on how these IRS reporting requirements apply to your specific circumstances, please consult with your legal, tax or other professional adviser. If you have questions regarding this email, please contact your HealthTrust Benefits Advisor.

This Healthcare Reform Update is provided for general informational purposes and does not constitute legal or tax advice.

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