



IRS Extends Due Date for Furnishing Forms 1095-C and 1094-C to Employees

On November 18, the IRS issued Notice 2016-70 which provides a 30-day extension for furnishing Forms 1095-C and 1094-C to employees, i.e., from January 31, 2017 to March 2, 2017.

The deadline for employers and health care providers to file Forms 1094-B, 1094-C, 1095-B, or 1095-C with the IRS continues to be February 28, 2017, if not filed electronically or March 31, 2017 if filed electronically.

Employers and other coverage providers are encouraged to furnish these forms as soon as they are able because employees will receive these forms by the time they are ready to file their 2016 tax return.

The Notice also extends transition relief with respect to penalties where incorrect or incomplete information is provided in good faith. This relief, however, does not apply to the failure to timely furnish or file a required form.

Here is a link to IRS Notice 2016-70: <https://www.irs.gov/pub/irs-drop/n-16-70.pdf>

Please let us know if you have any questions.

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