



IRS Extends Deadlines for ACA Reporting

Yesterday (12/28) the Internal Revenue Service (IRS) sent out a belated Christmas present to employers and other plan sponsors when it announced it was delaying the 2016 Affordable Care Act reporting requirements. In Notice 2016-4 the IRS announced that the deadline for providing to individuals the 2015 Form 1095-B and Form 1095-C is delayed from February 1, 2016 to March 31, 2016. Similarly, the deadline for filing with the IRS Forms 1094-B and 1094-C is delayed from February 29 to May 31, 2016 for non-electronic filers and from March 31 to June 30, 2016 for electronic filers.

Because of the delay, some employees will not receive their forms until after the April 15 tax filing deadline. The IRS indicates that these employees do not have to file an amended tax return. They should simply keep their forms in a file should they need them later.

A copy of the notice can be found here:

<https://www.irs.gov/pub/irs-drop/n-16-4.pdf>