

Legislative Brief

Health Care Reform - ACA Reporting

June 2016

REMINDER: ACA ELECTRONIC REPORTING DUE JUNE 30, 2016

ATTENTION: Self-insured employers, applicable large employers and health coverage providers are reminded that the June 30 deadline to electronically file information returns with the IRS is approaching.

The IRS issued the following reminder this afternoon:

The deadline to provide information returns to employees or responsible individuals was March 31. While the deadline to file paper information returns with the IRS was May 31, electronic filers have more time. This chart provides a reminder about the upcoming filing requirement and the June 30, 2016, deadline.

Action	Electronic Filing Due Dates in 2016 for...		
	Applicable Large Employers – Including Those That Are Self-Insured	Self-insured Employers That Are <u>Not</u> Applicable Large Employers	Coverage Providers – Other Than Self-Insured Applicable Large Employers*
Electronically File 1094-B and 1095-B with the IRS	Not Applicable **	June 30*	June 30*
Electronically File 1094-C and 1095-C with the IRS	June 30*	Not Applicable	Not Applicable

*If you file 250 or more Forms 1095-B or Forms 1095-C, you must electronically file them with the IRS. Electronically filing ACA information returns requires an [application process](#) separate from other electronic filing systems. Additional information about electronic filing of ACA Information Returns is on the [Affordable Care Act Information Reporting \(AIR\) Program](#) page on IRS.gov and in Publications [5164](#) and [5165](#).

**Applicable large employers that provide employer-sponsored self-insured health coverage to non-employees may use either Forms 1095-B or Form 1095-C to report coverage for those individuals and other family members.

This chart applies only for reporting in 2016 for coverage in 2015. In future years, the due dates will be different; see IRS [Notice 2016-04](#) for information about these dates.

The health care reform law—the Affordable Care Act (ACA)—has many complex requirements for employers and health plans. Please contact Kapnick Insurance Group with any questions about how you can prepare for any of the health care reform requirements. This Kapnick Insurance Group Update is not intended to be exhaustive nor should any discussion or opinions be construed as legal or tax advice. The information contained in this communication is intended to provide general information regarding health care reform and related topics, and is based on general information available at the time it was prepared. Readers should contact their tax and/or legal counsel for advice that is appropriate to their specific circumstances. This information cannot be used by any taxpayer to avoid tax penalties.

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