

ACA Reporting Deadlines Extended

Yesterday, the IRS published Notice 2016-4, which extends the due dates for the 2015 reporting requirements under Internal Revenue Code Sections 6055 and 6056.

Specifically, the Notice extends the following deadlines:

- **Individual Statements:** The deadlines for Form 1095-B, Health Coverage, and Form 1095-C, Employer Provided Health Insurance Offer and Coverage, have been extended from February 1, 2016 to March 31, 2016.
- **Transmittal Forms:** The deadlines to file the transmittal forms (either 1094-B or 1094-C) with the IRS have been extended as follows:
 - Extended from February 29, 2016 to May 31, 2016, if not filing electronically; and
 - Extended from March 31, 2016 to June 30, 2016, if filing electronically.

Please contact our office if you have any questions about these reporting requirements.

December 29, 2015

The laws and regulations mentioned in this alert are complex and may affect organizations differently. The content herein is provided for educational and informational purposes only and does not contain legal advice.

