

## Final 2017 Instructions for Forms 1094 and 1095 Now Available

The IRS has released the final 2017 Instructions for Forms 1094-B, 1095-B, 1094-C, and 1095-C to help employers prepare for calendar year 2017 Affordable Care Act (ACA) information reporting. Employers will use the final versions of the forms and instructions in early 2018 to report on health coverage offered (or not offered) in the 2017 calendar year.

### Key Changes for 2017 Reporting

The 2017 instructions differ from the 2016 instructions as follows:

- [Instructions to Forms 1094-C and 1095-C](#): The final instructions have been revised to remove discussion of section 4980H transition relief, **as none is available for 2017**.
- [Instructions to Forms 1094-B and 1095-B](#): While no significant form revisions are listed in the instructions, the “Additional Information” section refers reporting entities to regulations relating to the requirement to solicit the taxpayer identification number (TIN) of each covered individual (including available penalty relief for failure to report a TIN if certain [regulatory requirements](#) are satisfied).

### 2017 Forms

The following forms are now available for calendar year 2017 reporting:

- [Form 1094-B](#) (transmittal)
- [Form 1095-B](#)
- [Form 1094-C](#) (transmittal)
- [Form 1095-C](#)

### Information Reporting Deadlines

The upcoming deadlines for submitting Forms 1094 and 1095 are as follows:

- **Applicable large employers (ALEs)** – generally those with **50 or more full-time employees**, including full-time equivalents
  - Must file Forms 1094-C and 1095-C with the IRS no later than **February 28, 2018** (or April 2, 2018, if filing electronically).
  - ALEs must also furnish a Form 1095-C to all full-time employees by **January 31, 2018**.

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- **Self-insuring employers that are not considered ALEs, and [other parties that provide minimum essential coverage](#)**
  - Must file Forms 1094-B and 1095-B with the IRS no later than **February 28, 2018** (or April 2, 2018, if filing electronically).
  - A Form 1095-B must also be furnished to “responsible individuals” (may be the primary insured, employee, former employee, or other related person named on the application) by **January 31, 2018**.

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