

Electronic Filing Deadline for ACA Information Returns Approaching

Employers subject to the Affordable Care Act's (ACA) information reporting requirements are reminded that the deadline to electronically file ACA information returns with the IRS is **March 31, 2017**.

The reporting deadlines in 2017 are for the 2016 calendar year, and are as follows:

- **Applicable large employers (ALEs)** – generally those with 50 or more full-time employees, including full-time equivalents – must **electronically file** Forms [1094-C](#) and [1095-C](#) with the IRS **no later than March 31, 2017**. The deadline to file paper returns was February 28, 2017.
- **Self-insuring employers that are not considered ALEs**, and other parties that provide minimum essential health coverage, must **electronically file** Forms [1094-B](#) and [1095-B](#) with the IRS **no later than March 31, 2017**. The deadline to file paper returns was February 28, 2017.

Note: Employers filing **250 or more** Forms 1095-B or 1095-C **are required to electronically file** them with the IRS.

Additional information on electronic filing can be found on the IRS's [ACA Information Returns \(AIR\) Program](#) webpage. Please note: You may have filed other, non-ACA returns through a different system called FIRE (Filing Information Returns Electronically). However, electronic ACA information reporting must be done through the AIR system, which has different requirements than FIRE. Details regarding AIR can be found at the link above.

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