

IRS Releases Draft 2017 Forms 1094 and 1095

The IRS has released draft versions of the Forms 1094-B, 1095-B, 1094-C, and 1095-C that employers and insurers will use in early 2018 to report on health coverage offered in the 2017 calendar year.

2017 Draft Forms

The following draft forms are now available for 2017:

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

If finalized, the most significant change to the 2017 forms would be the removal of the “Section 4980H Transition Relief” box from line 22 of Form 1094-C. **This transition relief is no longer available to employers.**

Background

The Affordable Care Act (ACA) requires insurers, self-insuring employers, and other parties that provide minimum essential health coverage to report information on this coverage to the IRS and to covered individuals using Forms 1094-B and 1095-B. Applicable large employers (generally those with **50 or more full-time employees**, including full-time equivalents) are also required to report information to the IRS and to their employees about their compliance with the employer shared responsibility provisions (“pay or play”) and the health care coverage they have offered using Forms 1094-C and 1095-C.

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