

IRS Extends Forms 1095-B and 1095-C Deadlines

The IRS has extended the due dates for **furnishing 2017 Forms 1095-B and 1095-C** to covered individuals and full-time employees, respectively, **from January 31, 2018, to March 2, 2018**. The IRS has also extended **good faith penalty relief** to reporting entities who make certain calendar year 2017 information reporting errors. **However, the deadline to file 2017 Forms 1095-B and 1095-C with the IRS remains February 28, 2018** (or April 2, 2018, if filing electronically).

Penalty Relief Extension

The IRS has extended penalty relief to reporting entities that can show that they made **good faith efforts** to comply with the calendar year 2017 information reporting requirements (both for furnishing to individuals and for filing with the IRS). This relief applies to missing and inaccurate taxpayer identification numbers and dates of birth, as well as other information required on the return or statement. No relief is provided in the case of reporting entities that do not make a good-faith effort to comply with the regulations or that fail to file an information return or furnish a statement by the due dates (as extended under the rules described above).

Background

[Applicable large employers](#) must use [Form 1095-C](#) to report information to their **full-time employees** about the health care coverage they have offered in a calendar year. Alternatively, [Form 1095-B](#) is used by [insurers, self-insuring employers, and other parties that provide minimum essential health coverage](#) to report information on this coverage to covered individuals. Employers subject to **both** reporting provisions (generally **self-insured employers with 50 or more full-time employees**, including FTEs) will satisfy their reporting obligations using Form 1095-C.

Click here for [detailed information from the IRS](#) on extensions, requirements for penalty relief, how “good faith” is determined and more.

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