



## **IRS Extends Due Date for Employers to Provide Form 1095 to Employees and Participants**

**Issue Date: December 2017**

The IRS announced that it has extended the due date for employers and insurance companies to provide 2017 Forms 1095 to individuals. Applicable large employers (ALEs), and small employers who offer self-insured plans, now have until March 2, 2018 to provide Forms 1095-B or 1095-C to employees and plan participants. The original due date was Jan. 31, 2018. This 30-day extension is automatic, employers do not have to request it.

### **Reporting to the IRS**

The due dates for filing employer Form 1094 returns with the IRS have not been extended. For 2017 reporting, the due dates to file employer 1094 returns, and copies of relevant Form 1095s, with the IRS are Feb. 28, 2018 for paper filers and April 2, 2018 for those who file electronically. Any employer filing 250 or more Forms 1095s must file electronically. For more information on employer reporting requirements see the IRS website at <https://www.irs.gov/affordable-care-act/employers/questions-and-answers-on-reporting-of-offers-of-health-insurance-coverage-by-employers-section-6056>.

*Please be aware that this does not represent legal or tax advice and is only Frenkel's interpretation of the laws, regulations and statutes. It is highly recommended that you seek the advice of your legal and tax professional as to the applicability of this information to your particular situation.*