

JANUARY 6, 2016

## IRS EXTENDS DEADLINES FOR NEW HEALTH CARE COVERAGE REPORTING REQUIREMENTS

Just as employers were revving up to comply with the new IRS reporting requirements for employer-provided medical coverage, the IRS announced that it was extending the deadlines.

Although the IRS's December 28, 2015, announcement in Notice 2016-04 didn't quite come in time for Christmas, it is a welcome New Year's gift for those employers that are still struggling to make sense of the array of codes and technical minutiae that are needed to complete the new Forms 1094-C/1095-C and 1094-B/1095-B.

The extension provided by the IRS applies to both the 2015 Forms 1094-C/1095-C (which are required of all "Applicable Large Employers") as well as the 2015 Forms 1094-B/1095-B (which are required of insurance companies and non-Applicable Large Employers offering self-funded medical plans).

Here are the new deadlines:

- The deadline for distributing Forms 1095-C (and/or Forms 1095-B) to certain employees and non-employees (e.g., non-employees covered by the employer's self-funded plan) has been extended from February 1, 2016, to **March 31, 2016**;
- If the employer is not required to file the forms electronically and is instead planning to file its forms with the IRS by paper, the deadline for filing Forms 1094-C and 1095-C (and/or, if applicable, Forms 1094-B and 1095-B) with the IRS has been extended from February 29, 2016, to **May 31, 2016**;
- If the employer is required to file its forms with the IRS electronically (because it will be filing at least 250 forms), the deadline for filing Forms 1094-C and 1095-C (and/or, if applicable, Forms 1094-B and 1095-B) with the IRS has been extended from March 31, 2016, to **June 30, 2016**.

The IRS is encouraging employers to comply with the original deadlines to the extent possible. These extensions should, however, provide welcome breathing room for those employers (and vendors) who were struggling to meet the original deadlines.

*If you find yourself exasperated with all the changing rules and deadlines under the Affordable Care Act, don't worry – you're not alone. But if you have any questions regarding the new IRS reporting requirements or health care reform compliance for employers in general, please feel free to call [Eric Namee](#), [Steven Smith](#), or [Brad Schlozman](#) at (316) 267-2000.*

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