

JANUARY 4, 2018

**IRS AGAIN EXTENDS DEADLINE FOR DISTRIBUTING  
1095-B AND 1095-C FORMS AND CONTINUES  
GOOD FAITH STANDARD IN COMPLETING FORMS**

If the IRS releases new guidance so late in December that nearly everyone has already left for Christmas vacation, is the effect the same as a tree falling in a vacant forest? Does the answer depend on whether that guidance was ever going to be read in the first place? We will leave the answers to those questions to the professors of philosophy and other major job-producing departments on college campuses. In the meantime, though, allow us to impart some relatively good news to the employer sponsors of group medical plans.

Waiting until close to the last possible minute, the IRS once again extended the deadline for employers and other coverage providers to furnish the 2017 Form 1095-B or 1095-C (as applicable) to those individuals for whom reporting is required. In particular, in Notice 2018-06, the IRS moved the deadline from January 31, 2018 to **March 2, 2018**. Employers who were planning (unwisely) on procrastinating until the end of January to begin completing their forms can now wait another month before allowing panic to set in.

Bear in mind that the deadlines for filing the 2017 Forms 1094 and 1095 with the IRS did not change. The various due dates are thus set forth in the table below:

Deadline for Filing 1094/1095 Forms with IRS (if filing by paper)	February 18, 2018
Deadline for Furnishing 1095-B/1095-C Statements to Participants	March 2, 2018
Deadline for Filing 1094/1095 Forms with IRS (if filing electronically)	April 2, 2018

The other piece of good news in Notice 2018-06 is that the IRS extended the good faith transition relief for the 2017 returns. In other words, filers that can show they made good faith efforts to comply with the ACA reporting requirements for the 2017 tax year will not face penalties under either Code § 6721 (for incomplete or incorrect filings with the IRS) or Code § 6722 (for incomplete or incorrect furnishings of statements to individual taxpayers). But this relief only applies if employers meet the extended filing deadlines. In other words, if the filings are untimely, all bets are off and the IRS reserves the right to impose accuracy-related penalties on the employer for submitting an incorrect form.

*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 [Brad Schlozman](#), [Eric Namee](#), or [Steven Smith](#) at (316) 267-2000.*

## WICHITA

1617 N. Waterfront Pkwy, Ste. 400 ~ Wichita, KS 67206-6639

## OVERLAND PARK

6800 College Blvd., Ste. 600 ~ Overland Park, KS 66211-1533