

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

**Issue Date: November 2018**

Similar to the last couple years, the IRS announced in Notice 2018-94 that it has extended the due date for employers and insurance companies to provide 2018 Form 1095s to individuals. Applicable large employers (ALEs), and small employers who offer self-insured plans, now have until March 4, 2019 to provide Forms 1095-B or 1095-C to employees and plan participants. The original due date was Jan. 31, 2019. This extension is automatic, employers do not have to request it, but there also is no option to further extend beyond March 4.

### **Reporting to the IRS**

The due dates for filing Form 1094 and Form 1095 returns with the IRS have NOT been extended. For 2018 reporting, the deadline to file employer Form 1094 and Form 1095s with the IRS is Feb. 28, 2019 for paper filers, and April 1, 2019 for those who file electronically. Any employer filing 250 or more Form 1095s must file electronically.

### **Good Faith Relief**

The IRS has also extended relief from reporting penalties that can apply under §§6721 and 6722 for a failure to report correct information so long as an employer can show it made good-faith efforts to comply with information-reporting requirements under §§6055 and 6056 (reporting on covered individuals and on coverage offered to full-time employees). It is important to keep in mind that there is no similar relief for a failure to file within the required time frame. Guidance indicates that for incorrect reporting that was timely submitted and distributed to individuals, *“the Service will take into account whether an employer or other coverage provider made reasonable efforts to prepare for reporting the required information to the Service and furnishing it to employees and covered individuals, such as gathering and transmitting the necessary data to an agent to prepare the data for submission to the Service or testing its ability to transmit information to the Service.”*

IRS Notice 2018-94: <https://www.irs.gov/pub/irs-drop/n-18-94.pdf>

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