



## IRS Extends Deadline By 30 Days To Distribute 2017 Forms 1095-B and 1095-C To Employees And Participants

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The Internal Revenue Service (IRS) just announced in **Notice 2018-06** that it has extended the 2018 due date to provide 2017 health coverage information forms to applicable employees and participants. Insurance providers, self-insuring employers, other coverage providers, and applicable large employers now have until March 2, 2018, to provide Forms 1095-B or 1095-C to applicable employees and participants. This is an automatic 30-day extension from the original due date of January 31, 2018. These statements explain the health coverage offered to employees or covered individuals for reporting purposes. The due dates for filing 2017 information returns with the IRS are not extended and remain due by February 28, 2018, if not filing electronically, or April 2, 2018, if filing electronically. Furthermore, the IRS extended the transitional "good faith" penalty relief for reporting entities that have made good-faith efforts to comply with the information reporting requirements for 2017 (both for furnishing to individuals and for filing with the IRS) for incorrect or incomplete information reported on the return or statement.

### Attorneys

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### Practice Areas

Affordable Care Act, HIPAA and COBRA Compliance

Employee Benefits and Executive Compensation

Health and Welfare Benefit Plans