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MEMORANDUM

January 4, 2016

To: Tribal Health Clients

From: Hobbs, Straus, Dean & Walker LLP

Re: ***IRS Issues Extension of Due Dates for 2015 Employer Mandate Reporting Requirements***

The IRS has issued a notice extending the due dates for the 2015 information reporting requirements for insurers and other providers of minimum essential coverage as well as applicable large employers under Sections 6055 and 6056 of the Patient Protection and Affordable Care Act (ACA). Section 6055 requires insurers and other providers of minimum essential coverage to furnish to individuals and file with the IRS certain information about the coverage provided, while Section 6056 requires applicable large employers to furnish to individuals and file with the IRS certain statements regarding the health insurance offered to employees. The IRS has designated Form 1094-B and 1095-B to meet the requirements for insurers under Section 6055, and Form 1094-C and Form 1095-C to meet reporting requirements for applicable large employers under Section 6056.

In Notice 2016-4, attached to this memorandum, the IRS has extended the deadline for furnishing 2015 Form 1095-B (insurers) and 2015 Form 1095-C (applicable large employers) to covered individuals or employees **from February 1, 2016, to March 31, 2016**. The IRS has also extended the deadline to file 2015 Form 1094-B (insurers) and 2015 Form 1094-C (applicable large employers) with the IRS **from February 29, 2016, to May 31, 2016, if not filing electronically, and from March 31, 2016, to June 30, 2016 if filing electronically**.

These extensions apply only to the specified forms for calendar year 2015 (filed or furnished in 2016) and do not affect other years or other reporting requirements. The extensions apply automatically to all filers, and separate requests for extensions (including pending requests) will not be granted by the IRS. The Notice specifies that, notwithstanding the extensions, “employers and other coverage providers are encouraged to furnish statements and file the information returns as soon as they are ready.” Furnishing Form 1095-C to employees earlier than the extended deadline may be helpful to those employees as they file individual tax returns, though the IRS Notice also provides guidance to individuals who may not receive their Form 1095-B or Form 1095-C prior to filing.

Conclusion

If you would like any assistance or further information regarding the topics discussed in this memorandum, please contact Elliott Milhollin at (202)822-8282 or emilhollin@hobbsstrauss.com; Geoff Strommer at (503)242-1745 or gstrommer@hobbsstrauss.com.