



Revised HCTT 2015-85: Eight Facts for ALEs about New Information Statements to be Filed in 2016

Internal Revenue Service (IRS) sent this bulletin at 12/30/2015 10:00 AM EST



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Issue Number: HCTT 2015-85 Inside This Issue

We are sending an update to Health Care Tax Tip 2015-85 to clarify the dates and make the dates in this tip consistent with the dates in Notice 2016-4.

Eight Facts for ALEs about New Information Statements to be Filed in 2016

The Affordable Care Act requires applicable large employers to file:

- [Form 1094-C](#), Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns
- [Form 1095-C](#), Employer-Provided Health Insurance Offer and Coverage

Here are eight basic facts for employers:

- The due date for [furnishing these forms is extended](#).
 - The due date for furnishing the 2015 Form 1095-B and the 2015 Form 1095-C to the insured and employees is extended from February 1, 2016, to March 31, 2016.
 - The due date for health coverage providers and employers furnishing the 2015 Form 1094-B and the 2015 Form 1094-C to the IRS is extended from February 29, 2016, to May 31, 2016 if not filing electronically.
 - The due date for health coverage providers and employers electronically filing the 2015 Form 1094-B and the 2015 Form 1094-C with the IRS is extended from March 31, 2016, to June 30, 2016.

While the IRS is prepared to accept information reporting returns beginning in January 2016 and employers and other coverage providers

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are encouraged to furnish statements and file the information returns as soon as they are ready.

- An ALE is required to file Form 1094-C with the IRS; however, an ALE is not required to furnish a copy of Form 1094-C to its full-time employees.
- Generally, an ALE must file Form 1095-C or a substitute form for each employee who was a full-time employee for any month of the calendar year.
- In addition, an ALE that sponsors a self-insured plan must file Form 1095-C for each employee who enrolls in the self-insured health coverage or enrolls a family member in the coverage, regardless of whether the employee is a full-time employee for any month of the calendar year.
- Form 1095-C is not required for the following employees, unless the employee or the employee's family member was enrolled in a self-insured plan sponsored by an ALE member:
 - An employee who was not a full-time employee in any month of the year
 - An employee who was in a limited non-assessment period for all 12 months of the year.
- If an ALE member sponsors a health plan that includes self-insured options and insured options, the ALE member should complete Part III of Form 1095-C only for employees and family members who enroll a self-insured option.
- An ALE member that offers coverage through an employer-sponsored insured health plan and does not sponsor a self-insured health plan should **NOT** complete Part III.
- An ALE may provide a substitute Form 1095-C; however, the substitute form must include the information on Form 1095-C and must comply with generally applicable requirements for substitute forms.

For more information, see the [Instructions for Forms 1094-C and 1095-C](#) and these additional [Questions and Answers](#).

[Back to Top](#)

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