

ACA UPDATE: ACA 2018 Reporting Deadline Extension



On November 29, 2018, the Internal Revenue Service (IRS) issued IRS [Notice 2018-94](#). This IRS notice provides a delay for some Affordable Care Act (ACA) employer reporting requirements.

According to the IRS notice, the following employer reporting deadline was delayed:

- **Individual/Employee Forms:** The employer deadline for sending Forms 1095-B or 1095-C to individuals (employees) has been delayed from **January 31 to March 4, 2019**.
- **Good Faith Transition Relief:** Reporting entities (including employers) that can show they made a good-faith effort to comply with the 2018 information reporting requirements will not be subject to penalties otherwise applicable to filing incorrect or incomplete information on a return or statement. No relief is provided where an employer fails to file an information return or fails to furnish a statement within the due dates.
- **Extensions:** In light of this relief, the IRS has stated that no further extensions of due dates associated with sending Forms 1095-B and 1095-C to individuals will be granted.

The following filing deadlines remain unchanged:

- **Forms to IRS (Paper):** The deadline for filing Forms 1094-B, 1095-B, 1094-C, and 1095-C to the IRS via first-class mail is **February 28, 2019**.
- **Forms to the IRS (Electronic):** The deadline for filing forms 1094-B, 1095-B, 1094-C, and 1095-C to the IRS electronically is **April 1, 2019**.
- **Automatic Extensions (Paper Filings):** Employers can obtain an automatic 30-day extension by submitting [Form 8809](#) to the IRS on or before the due date.

Key Takeaway:

For the 2018 employer filing requirements, the IRS automatically extended the due date for providing individuals with a Form 1095-B or 1095-C from January 31 to March 4, 2019. This extension for 2018 reporting only delays employer compliance with providing individuals with their information returns. Due dates to file the forms with the IRS remain unchanged.

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