

Alerts

IRS Extends ACA Reporting Deadlines

All Applicable Large Employers (employers with 50 or more full-time employees, including full-time equivalent employees) must file Form 1095-C, *Employer-Provided Health Insurance Offer and Coverage* and Form 1094-C, *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information*.

IRS Notice 2016-4 extends the original filing deadlines for these Forms.

The deadline to provide a Form 1095-C to each full-time employee has been extended from February 1, 2016 to March 31, 2016.

A copy of each Form 1095-C, along with the Form 1094-C, must be filed with the IRS. The filing deadline with the IRS has been extended as follows:

- from February 29, 2016 to May 31, 2016 if filing by mail
- from March 31, 2016 to June 30, 2016 if filing electronically

About BPS&M

Bryan, Pendleton, Swats & McAllister, LLC has been providing actuarial and benefit consulting services to clients since 1971.

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