



IRS 1095 Filing Reminder

This is a reminder regarding the IRS' extension for certain entities to provide 2017 health coverage information forms to individuals.

Insurers, self-insuring employers, other coverage providers, and applicable large employers have until March 2, 2018, to provide Forms 1095-B or 1095-C to individuals, which is a 30-day extension from the original due date of January 31, 2018.

Insurers, self-insuring employers, other coverage providers, and applicable large employers must furnish statements to employees or covered individuals regarding the health care coverage offered to them. Individuals may use this information to determine whether, for each month of the calendar year, they may claim the premium tax credit on their individual income tax returns.

This 30-day extension is automatic. Employers and providers don't have to request it. The due dates for filing 2017 information returns with the IRS are **not extended**. For 2018, the due dates to file information returns with the IRS are:

- February 28, 2018 for paper filers
- April 2, 2018 for electronic filers

Because of these extensions, individuals may not receive their Forms 1095-B or 1095-C by the time they are ready to file their 2017 individual income tax return. **While information on these forms may assist in preparing a return, the forms are not required to file.** Taxpayers can prepare and file their returns using other information about their health coverage. They do not have to wait for Forms 1095-B or 1095-C to file.

More information is contained in Notice 2018-06. Also visit www.irs.gov/aca for more.

Need more information?

Contact AJM Associates to learn more regarding employer requirements and communication guides for employees regarding what is needed for individuals to file their 2017 individual tax returns.

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