



HCTT-2016-27: Mark Your Calendars: Health Coverage Information Return Deadlines

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Mark Your Calendars: Health Coverage Information Return Deadlines

Recently, the IRS extended the information reporting due dates for insurers, self-insuring employers, other health coverage providers and applicable large employers. This chart can help you understand the filing requirements and the extended 2016 deadlines.

Action	Reporting Due Dates in 2016 for...		
	Applicable Large Employers – Including Those That Are Self-Insured	Self-insured Employers That Are <u>Not</u> Applicable Large Employers	Coverage Providers – Other Than Self-Insured Applicable Large Employers*
Provide 1095-B to responsible individuals	Not Applicable**	Mar. 31	Mar. 31
File 1094-B and 1095-B with the IRS	Not Applicable **	Paper: May 31 E-file:	Paper: May 31 E-file:

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		June 30*	June 30*
Provide 1095-C to full-time employees	Mar. 31	Not Applicable	Not Applicable
File 1095-C and 1094-C with the IRS	Paper: May 31 E-file: June 30*	Not Applicable	Not Applicable

*If you file 250 or more Forms 1095-B or Forms 1095-C, you must electronically file them with the IRS. Electronically filing ACA information returns requires an [application process](#) separate from other electronic filing systems. Additional information about electronic filing of ACA Information Returns is on the [Affordable Care Act Information Reporting \(AIR\) Program](#) page on IRS.gov and in Publications [5164](#) and [5165](#).

**Applicable large employers that provide employer-sponsored self-insured health coverage to non-employees may use either Forms 1095-B or Form 1095-C to report coverage for those individuals and other family members.

This chart applies only for reporting in 2016 for coverage in 2015. In future years, the due dates will be different; see [IRS Notice 2016-04](#) for information about these dates.

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