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**The Time is Here: Reporting Requirements for Applicable Large Employers**

Under the health care law, [applicable large employers](#) – those with 50 or more full-time employees, including full-time equivalent employees, in the preceding year – are required to report some information regarding health coverage by filing information returns with the IRS

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[Noticias en Español](#)

[Radio PSAs](#)

[Tax Scams/Consumer Alerts](#)

[The Tax Gap](#)

[Fact Sheets](#)

[IRS Tax Tips](#)

[Armed Forces](#)

[Latest News](#)

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[Compliance & Enforcement News](#)

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[Filing Your Taxes](#)

[Forms & Pubs](#)

[Frequently Asked Questions](#)

[Taxpayer Advocate Service](#)

[Where to File](#)

[IRS Social Media](#)

and furnishing statements to full-time employees.

If you're an ALE, you report information about health coverage you offered to each full-time employee, or to show that you didn't offer coverage to the full-time employee. This information will help the IRS determine whether an [employer shared responsibility payment](#) applies to your organization and is also used in determining the eligibility of employees for the [premium tax credit](#).

Here are some key points about the information reporting requirements under the health care law:

- If you are an ALE, you are required to report certain information to the IRS, as well as to all of your full-time employees, regardless of whether you offer health insurance coverage.
- These ALE reporting requirements are new. Your first information reporting returns are due in 2016 for the year 2015.
- There are new IRS forms that ALEs will use to complete this reporting – [Form 1095-C](#), *Employer-Provided Health Insurance Offer and Coverage*, and [Form 1094-C](#), *Transmittal of Employer-Provided Health Insurance Offer and Coverage Information Returns*. Form 1094-C is used to report to the IRS summary information and to transmit Forms 1095-C to the IRS. Form 1095-C is used to report information about each full-time employee, and is the form that is furnished to full-time employees.
- If you are an ALE, you are required to furnish each full-time employee with a statement, Form 1095-C, by Jan. 31 of the calendar year following the calendar year to which the information relates. Because Jan. 31, 2016 is a Sunday, the Jan. 31 due date will shift to Feb. 1, 2016. You will meet the requirement if the form is properly addressed and mailed on or before the due date.
- If you are an ALE, you must file the information returns Forms 1094-C and 1095-C with the IRS no later than Feb. 28 – or March 31 if filed electronically – of the year immediately following the calendar year to which the return relates. Because the 2016 deadline falls on a Sunday, the Feb. 28 due date will shift to Feb. 29, 2016.
- Even if you're an ALE that is not liable for an [employer shared responsibility payment](#) because of transition relief, you still have to comply with the information reporting requirements for 2015. You use the reporting forms to communicate to the IRS that you are eligible for transition relief under the employer shared responsibility provisions.
- If you're an ALE that sponsors a self-insured group health plan for your employees, you also must report information about employees and their dependents who enroll in the

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coverage, whether or not the employee is a full-time employee.

## How to Report

If you file 250 or more information returns during the calendar year, you must file [Form 1095-C](#) and [Form 1094-C](#) with the IRS electronically.

You will meet your requirement to furnish a statement to your full-time employees if you provide each full-time employee with a copy of the Form 1095-C that you file with the IRS. Statements must be furnished to employees on paper by mail or hand delivered, unless the recipient affirmatively consents to receive the statement in an electronic format.

For information on using substitute forms and alternative furnishing methods that apply in limited circumstances, see our [Questions and Answers about Information Reporting by Employers on Form 1094-C and Form 1095-C](#) and [employer reporting requirements](#). Also, see [Publication 5196](#), Affordable Care Act: Reporting Requirements for Applicable Large Employers.

[Back to Top](#)

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