

## **Subject:** Change in Affordable Care Act Informational Form due dates

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On Friday, December 22, 2017, the IRS announced that it is extending the 2018 due date for certain entities to provide 2017 health coverage information forms to individuals.

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

The 30-day extension is automatic and employers and providers do not have to request an extension.

The due dates for filing information returns to the IRS are unchanged. The information return dates are as follows:

- Feb. 28, 2018 for paper filers
- April 2, 2018 for electronic filers

More information is contained in [Notice 2018-06](#)