

Compliance Alert: IRS Extends ACA Deadline for Employers to Deliver Forms 1095-B and 1095-C to Individuals



Employers Must Comply with New ACA Deadline to Deliver Forms 1095-B and 1095-C to Individuals

On Thursday, November 29, 2018, the IRS released Notice 2018-94, announcing that it extended the 2019 due dates for certain entities to provide 2018 health coverage information forms to individuals.

Insurers, self-insuring employers, other coverage providers, and applicable large employers now have until March 4, 2019. This is a 30-day extension from the original due date of Jan. 31, 2019.

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 remain unchanged. The information return dates are as follows:

- February 28, 2019 for paper filers
- April 1, 2019 for electronic filers

More information is contained in [Notice 2018-94](#).