



—ATTORNEYS AT LAW—

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## Employment Law Update: The IRS Issued an Extension Regarding an Affordable Care Act Reporting Requirement

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The IRS issued Notice 2016-70 to provide an extension for employers to file Form 1095-B or Form 1095-C. Form 1095 provides information about health care coverage offered/provided to individuals. The form, originally due on January 31, 2017 is now due on March 2, 2017. Please note that the due date for Form 1094 remains February 28, 2017 (for paper filing) and March 28, 2016 (for electronic filing).

Also extended is the good faith reporting standard. Under this standard, employers will not be penalized for incorrect or incomplete information if the employer can demonstrate that they have made a good faith effort to comply with the reporting requirements. This relief will not apply to employers whose forms are not filed timely.

### **Attorney**

- Tracy Armstrong