

## Affordable Care Act Tax Reporting Extensions

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The **IRS** has once again extended the deadline for furnishing to employees the applicable tax forms required by the **Affordable Care Act (ACA)**, and will continue to provide employers with penalty relief if they make good-faith efforts to comply with the ACA's tax reporting requirements. Unfortunately, unlike last year, the IRS did not extend the deadline for filing the applicable tax forms with the IRS.

As background, for the first time last year employers were required to perform ACA tax reporting. This generally required large employers to complete a [Form 1095-C](#) for each full-time employee and all other employees enrolled in self-insured health coverage (if the employer sponsors a self-insured health plan), and furnish the Form 1095-C to the employee and file copies of the Forms 1095-C with the IRS. Because it was the first year of reporting, the IRS provided that it would not impose penalties if the employer made good-faith efforts to comply. Last year, the IRS extended the deadlines for both furnishing and filing.

As noted, the IRS provided in [Notice 2016-70](#) that it will continue to permit employers to utilize the good-faith standard for penalty relief, and that the Form 1095-C furnishing deadline is once again extended. It did not extend the filing deadline. With this furnishing extension, the following deadlines apply for this year's reporting:

	Original Deadline	Extended Deadline
Furnishing Form 1095-C to Employees	January 1, 2017	March 2, 2017
Filing Paper Forms 1095-C with IRS	February 28, 2017	No Extension
Electronically Filing* Forms 1095-C with IRS	March 31, 2017	No Extension

\*Electronic filing required for 250 or more forms.

This 30-day extension of the furnishing deadline is welcomed news for employers who are still working out the kinks as they undergo the second year of reporting. While the IRS did not extend the filing deadline, employers may receive an automatic 30-day extension to file if they submit [Form 8809](#) before the deadline. Please note that employers cannot take advantage of the good-faith standard if they do not complete their ACA tax reporting on time.

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