



## Extension of ACA Reporting Deadlines and Additional Relief

December 5, 2019

The Internal Revenue Service issued guidance this week that extends the due date for providing certain Affordable Care Act forms for the 2019 calendar year. The guidance also eases reporting obligations.

The deadline for sending 2019 Forms 1095-B and 1095-C to individuals is now March 2, 2020 (it was January 31, 2020). However, the IRS will not assess a penalty for failing to furnish 2019 Forms 1095-B if two conditions are met. First, the reporting entity must post a prominent notice on its website that individuals may receive a copy of their Form 1095-B upon request. The notice should include a telephone number and an e-mail address and physical address to which requests may be sent. Second, the reporting entity must actually furnish a 2019 Form 1095-B within 30 days of receiving a request.

The IRS confirmed that penalties will continue to be assessed for failures to furnish 2019 Forms 1095-C to full-time employees. However, penalties will not be assessed in connection with failing to furnish Forms 1095-C to employees who were not full-time employees for any month in 2019 (i.e., employees who were part-time throughout 2019).

The guidance did not extend the due date for filing 2019 Forms 1094-B, 1095-B, 1094-C or 1095-C with the IRS or affect the assessment of penalties associated with these filings.

If you have contracted with a third-party vendor to assist with ACA reporting, we recommend discussing the deadline extension with the service provider and determining whether the Forms will be filed using the original or extended deadlines. The contract or statement of work may need to be amended to reflect any changes to the reporting obligations and deadlines.

If you have any questions or we can be of assistance, please let us know. For more information concerning our [Employee Benefits Practice Group](#), please visit us at [www.KutakRock.com](http://www.KutakRock.com).

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