

## IRS Finalizes 2019 Forms 1094 & 1095

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The IRS released Forms 1094 and 1095 (and instructions) for the 2019 tax year. All Applicable Large Employers (ALEs), as determined by the ACA, are required to complete and file Forms 1094-C and 1095-C. Additionally, Forms 1094-B and 1095-B must be completed by self-insured small employers that are not subject to the ACA.

Only minor changes have been made to the forms. The most notable change is the individual shared responsibility penalty has been lowered to zero on Forms 1095-B and 1095-C to reflect the repeal of the individual mandate by Congress.

Access the updated forms and instructions using the following links:

- [Form 1094-B](#)
- [Form 1095-B](#)
- [B Form Instructions](#)
- [Form 1094-C](#)
- [Form 1095-C](#)
- [C Form Instructions](#)

### Forms 1094 & 1095 **MUST** Be Filed By the Following Dates:

#### FORM 1095-B & 1095-C

Furnished to Individuals:

- March 2, 2020 (extended from January 31, 2020)

Filed with the IRS:

- February 28, 2020 (if filing by paper)
- March 31, 2020 (if filing electronically—required if filing 250+ returns)

#### FORM 1094-B & 1094-C

Filed with the IRS:

- February 28, 2020 (if filing by paper)
- March 31, 2020 (if filing electronically—required if filing 250+ returns)

If you have any questions or concerns, please contact me at: [adillingham@benefitreview.com](mailto:adillingham@benefitreview.com)

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