

## IRS Extends ACA Reporting Deadline

*By Ashley Dillingham, J.D.*  
*Compliance & HR Manager*

### IRS Extends 1095 Filing Deadline

The IRS recently announced that it will be extending the [filing deadline for 1095 forms](#) for the 2019 plan year. Employers will now be required to provide employees with a copy of their 1095-B or 1095-C form by **March 2, 2020**. The previous deadline was January 31, 2020.

As a result of the new deadline, the IRS will *not* accept any requests for extensions beyond March 2, 2020.

Additionally, the IRS will also be extending “[Good-Faith Reporting](#)” relief for all 2019 reports. This relief allows employers to avoid certain penalties related to reporting incorrect and/or incomplete information, so long as the employer can show that it made a “good-faith” effort to provide the correct information.

### Who is Required to File 1095 Forms?

**1095-B:** Self-insured small employers are required to file and provide copies of the [1095-B](#) form to their full-time employees.

**1095-C:** All Applicable Large Employers (ALEs), as determined by the ACA, are required to file and provide copies of the [1095-C](#) form to their employees. An ALE is an employer that employed an average 50 or more full-time employees (or part-time equivalents) during the previous calendar year.

Both the 1095-B and 1095-C forms are used to inform employees whether or not their employer offered them [affordable health coverage](#) that met the requirements of the ACA.

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

*Disclaimer: This Compliance Alert is for informational purposes only. It is not intended to be exhaustive and should not be construed as or substituted for legal or tax advice. Please consult with legal counsel or a tax advisor for further guidance.*

**Benefit Review Services, Inc.**  
43370 Mound Road  
Sterling Heights, MI 48314  
586.997.1700  
www.brsibenefits.com

816 9th Street SW  
Vero Beach, FL 32962  
772.257.5439



To view all articles, click [here](#).