



ACA COMPLIANCE BULLETIN

HIGHLIGHTS

- Most draft forms for 2018 reporting under Section 6055 and Section 6056 are now available.
- The draft 2018 forms are substantially similar to the final 2017 versions of the forms.
- The “Plan Start Month” box in Part II of Form 1095-C continues to be optional for 2018 reporting.
- Additional clarifications may be included in the draft instructions.

IMPORTANT DATES

January 31, 2019

Individual statements for 2018 must be furnished by Jan. 31, 2019.

February 28, 2019

IRS returns for 2018 must be filed by Feb. 28, 2019 (April 1, 2019, if filed electronically, since March 31, 2019, is a Sunday).

Provided By:

Penniall & Associates, Inc.

DRAFT FORMS FOR 2018 ACA REPORTING RELEASED

The Internal Revenue Service (IRS) released **draft 2018 forms** for reporting under Internal Revenue Code (Code) Sections 6055 and 6056.

- ✓ **2018 draft Forms [1094-C](#) and [1095-C](#)** were released July 11, 2018, and will be used by applicable large employers (ALEs) to report under Section 6056, as well as for combined Section 6055 and 6056 reporting by ALEs who sponsor self-insured plans.
- ✓ **2018 draft Form [1094-B](#)** was released July 3, 2018, and will be used by entities reporting under Section 6055, including self-insured plan sponsors that are not ALEs.

A 2018 draft version of Form 1095-B and draft instructions for these forms have not yet been released. The draft 2018 forms are substantially similar to the final 2017 versions.

ACTION STEPS

Employers should become familiar with these forms for reporting for the 2018 calendar year. However, these forms are **draft versions only**, and should not be filed with the IRS or relied upon for filing.

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Background

The Affordable Care Act (ACA) created reporting requirements under Code Sections 6055 and 6056. Under these rules, certain employers must provide information to the IRS about the health plan coverage they offer (or do not offer) or provide to their employees. Each reporting entity must annually file all of the following with the IRS:

- ✓ A separate **statement** (Form 1095-B or Form 1095-C) for each individual who is provided with minimum essential coverage (for providers reporting under Section 6055), or for each full-time employee (for ALEs reporting under Section 6056); and
- ✓ A **transmittal form** (Form 1094-B or Form 1094-C) for all of the returns filed for a given calendar year.

Reporting entities must also furnish related statements (Form 1095-B or 1095-C, or a substitute form) to individuals.

Forms must generally be filed with the IRS no later than Feb. 28 (March 31, if filed electronically) of the year following the calendar year to which the return relates. Individual statements must be furnished to individuals on or before Jan. 31 of the year immediately following the calendar year to which the statements relate.

2018 Draft Forms

The 2018 draft forms are substantially similar to the final 2017 versions. **However, the revised version of the Form 1095-C clarifies that the “Plan Start Month” box in Part II will remain optional for 2018.** The IRS previously indicated that this box may have been mandatory for the 2018 Form 1095-C.

Keep in mind that the 2018 draft instructions for these forms may include additional changes or clarifications, once released. Also, the IRS may make additional changes to these forms before releasing final 2018 versions.

Additional Resources

The 2017 versions of these forms are currently available on the IRS website:

- ✓ [Form 1094-B](#) and [Form 1095-B](#) (and related [instructions](#)); and
- ✓ [Form 1094-C](#) and [Form 1095-C](#) (and related [instructions](#)).

These forms must have been filed with the IRS no later than **Feb. 28, 2018 (April 2, 2018, if filing electronically)**. However, the IRS extended the due date for furnishing individual statements for 2017 an extra 30 days, from Jan. 31, 2018, to **March 2, 2018**.

According to the IRS, information returns under Sections 6055 and 6056 may continue to be filed after the filing deadline (both on paper and electronically). Employers that missed the filing deadline should continue to make efforts to file their returns as soon as possible.

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The IRS also previously released:

- ✓ [Q&As on Section 6055](#) and [Q&As on Section 6056](#); and
- ✓ A separate set of [Q&As on Employer Reporting using Form 1094-C and Form 1095-C](#).

More Information

Please contact Penniall & Associates, Inc. for more information on reporting under Code Sections 6055 and 6056.