

December 26th, 2017

Merry Christmas From the IRS

Due Date For Providing Employees a 2017 Form 1095-C Extended!

Late last week the IRS announced that it would extend the current due date by which Applicable Large Employers (ALEs – employers with 50 plus full-time or full-time equivalent employees) must provide employees with a Form 1095-C from January 31, 2018 to March 2, 2018. Note that the IRS will not permit any further extensions beyond March 2, 2018. The IRS also extended good faith penalty transition relief for the 2017 reporting process.

The extension of the January 31, 2018 date **does not** extend the date by which ALEs must file their Forms 1094-C and Forms 1095-C with the IRS. The due date for IRS filing remains February 28, 2018, if filing by paper or April 2, 2018, if filing electronically.

Please visit <http://www.moreton.com/category/compliance-updates/> for more information and to view other client alerts. This Client Alert was written by Carolyn Cox, Moreton & Company's in-house corporate counsel who provides our clients with compliance services. For additional questions, please contact Carolyn at 801-715-7110 or ccox@moreton.com.

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